



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
SIALKOT**

**AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**



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## **ABBREVIATIONS & ACRONYMS**

ACL	Audit Command Language
ADLG	Assistant Director Local Government
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DEO (EE-W)	District Education Officer (Elementary Education-Women)
DO	District Officer
DOH	District Officer Health
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
IPSAS	International Public Sector Auditing Standards
LP	Local Purchase
MB	Measurement Book
MFDAC	Memorandum For Departmental Accounts Committee

MS	Medical Superintendent
MRS	Market Rate Schedule
NAM	New Accounting Model
NSB	Non-salary Budget
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PHSRP	Punjab Health Sector Reforms Programme
PESRP	Punjab Education Sector Reform Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PWD	Public Works Department
RDA	Regional Directorate of Audit
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SDO	Sub Divisional Officer
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
TST	Tripple Surface Treatment
W&S	Works and Services

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the provincial government. Accordingly, the audit of all receipts and expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Sialkot for the financial year 2014-15. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized in the light of written responses and discussion in DAC meetings.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

**Islamabad**  
**Dated:**

**(Rana Assad Amin)**  
**Auditor General of Pakistan**





## **EXECUTIVE SUMMARY**

The Directorate General of Audit District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Gujranwala has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five (05) District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of seventeen (17) officers and staff, total 4,760 man-days and the annual budget of Rs25.199 million for the financial year 2015-16. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out audit of accounts of District Government, Sialkot for the financial year 2014-15.

The District Government, Sialkot conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering six groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health and Works & Services. The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of District Government fund comprising Local Government Fund and Public Account for which Annual Budget Statement is authorized by the Nazim / Council / Administrator in the form of budgetary grants.

Audit of District Government, Sialkot was carried out with the view to ascertaining whether the expenditure was incurred with proper authorization and in conformity with laws / rules / regulations for economical procurement of assets and hiring of services etc.

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws / rules, resulting in no leakage of revenue.

#### **a. Scope of Audit**

Out of total auditable expenditure of Rs9,780.802 million of the District Government Sialkot for the financial year 2014-15 covering one PAO and 316 formations, the Directorate General Audit, audited an expenditure of Rs4,068.315 million which in terms of percentage, was 41.59% of the auditable expenditure. The Directorate General Audit planned and executed audit of thirty (30) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Sialkot for the financial year 2014-15, were Rs18.566 million, whereas, Directorate General Audit, audited receipts of Rs10.768 million which was 58% of total receipts.

#### **b. Recoveries at the Instance of Audit**

Recovery of Rs106.390 million was pointed out during audit, out of which an amount of Rs1.272 million was recovered and verified during the year 2015-16, till the time of compilation of report. Recoveries pointed out Rs106.390 million was not in the notice of the executives before audit.

#### **c. Audit Methodology**

The audit year 2015-16 witnessed intensive application of desk audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

#### **d. Audit Impact**

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned departments, however, audit impact in shape of change in rules has been less materialized due to non-convening of regular PAC meetings. Had PAC meetings been regularly convened, audit impact would have been manifold.

#### **e. Comments on Internal Controls and Internal Audit Department**

Internal control mechanism of District Government Sialkot was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of District Government Sialkot authorities may be captioned as one of important reasons for weak Internal Controls.

Section 115-A (1) of PLGO, 2001 empowers Nazim of each District Government to appoint an Internal Auditor but the same was not appointed in District Government Sialkot.

#### **f. The key Audit findings of the report**

- i. Non-production of record of Rs43.415 million by six formations was noted in one case.<sup>1</sup>
- ii. Irregularity / Non-compliance of Rs 29.80 million was noted in seven cases.<sup>2</sup>
- iii. Internal control weaknesses of Rs115.17 million was noted in fifteen (15) cases<sup>3</sup>.

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1 to 1.2.2.7

<sup>3</sup> Para 1.2.3.1 to 1.2.3.15

**g. Recommendations**

Head of the District Government needs to ensure physical stock taking of fixed and current assets and

- i. To comply with the Procurement Rules for economical and rational purchases of goods and services
- ii. To hold inquiries to fix responsibility for losses, theft and wasteful expenditure
- iii. To make efforts for expediting the realization of various Government receipts
- iv. To take appropriate measures to strengthen internal controls / monitoring system
- v. To take appropriate action against the person (s) responsible for non-production of record

## SUMMARY OF TABLES AND CHARTS

**Table 1: Audit Work Statistics**

Sr. #	Description	No.	Budget (Rs in million)
1	Total Entities (PAOs) in Audit Jurisdiction	01	9,953.414
2	Total Formations in Audit Jurisdiction	316	9,953.414
3	Total Entities (PAOs) Audited	01	4,068.315
4	Total Formations Audited	30	4,068.315
5	Audit & Inspection Reports	30	4,068.315

**Table 2: Audit observation regarding Financial Management**

Sr. #	Description	Amount Placed under Audit Observations (Rs in million)
1	Unsound Asset Management	-
2	Weak Financial Management	29.80
3	Weak internal controls relating to Financial Management	115.17
4	Others	43.415
<b>TOTAL</b>		<b>188.385</b>

**Table 3: Outcome Statistics**

(Rs in million)

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-	1347.645	10.768	2720.67	4,079.083*	2,795.938
2	Amount placed under audit observation / Irregularities of Audit	-	29.460	5.465	153.46	188.385	84.303
3	Recoveries pointed out at the instance of Audit	-	14.288	5.465	97.567	106.390	62.134
4	Recoveries accepted / established at the instance of Audit	-	14.288	5.465	97.567	106.390	62.134
5	Recoveries realized at the instance of Audit	-	-	-	1.272	1.272	1.760

\* The amount mentioned against serial No.1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs4,068.315 million.

**Table 4: Table of Irregularities Pointed Out**

<b>Sr. #</b>	<b>Description</b>	<b>Amount Placed under Audit Observations (Rs in million)</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operations.	29.80
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy, departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	94.011
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	21.159
6	Non-production of record.	43.415
7	Others, including cases of accidents, negligence etc.	-
<b>TOTAL</b>		<b>188.385</b>

**Table 5: Cost-Benefit**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs in million)</b>
1	Outlays Audited (Items 1 of Table 3)	4,079.083
2	Expenditure on Audit	2.099
3	Recoveries realized at the instance of Audit	1.272
4	Cost Benefit Ratio	1: 0.606

<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General.

# CHAPTER-1

## 1.1 District Government Sialkot

### 1.1.1 Introduction of Departments

As per PLGO, 2001, the activities of District Government are managed under the administrative control of a DCO who acts as a PAO assisted by EDOs distributing the work among the officers, branches and / or sections of each District Office. Following is the list of Departments through which the activities of District Government are managed:

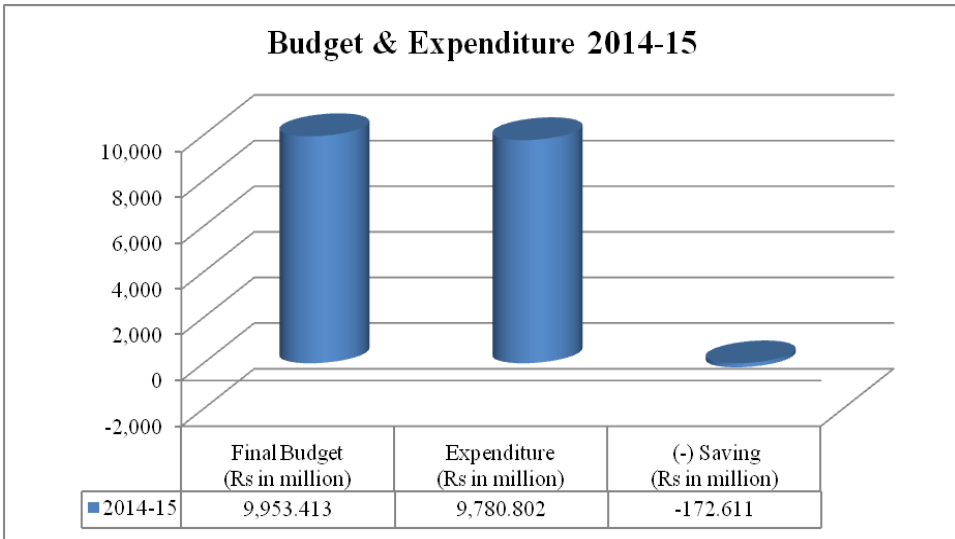
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Works & Services)

Under Section 29(k) of the PLGO, 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

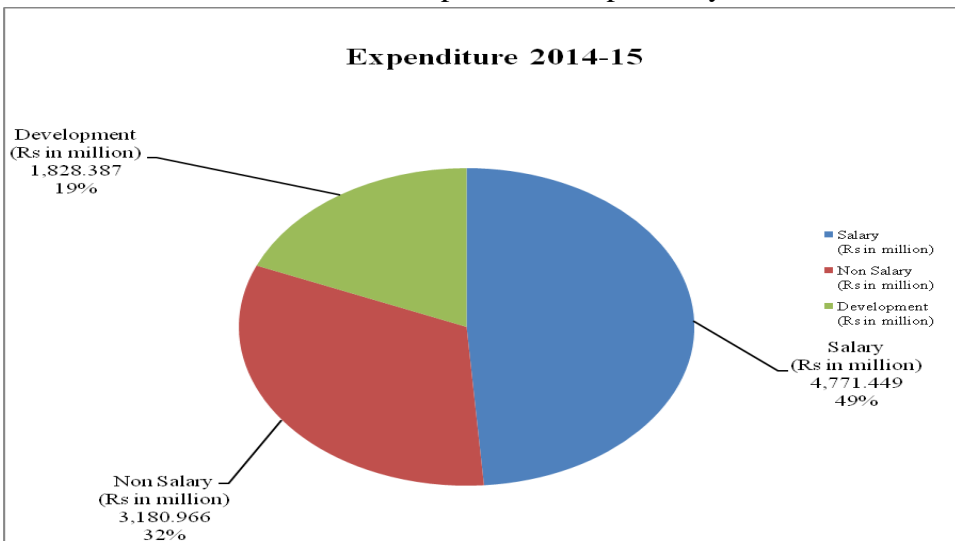
During FY 2014-15 budgetary allocation (inclusive of salary, non-salary and development) for District Government was Rs9,953.413 million whereas, the expenditure incurred (inclusive of salary, non-salary and development) was Rs9,780.802 million, showing savings of Rs172.611 million for the period, which in terms of percentage was 02% of the final budget as detailed below:

Description	Budget (Rs in million)	Expenditure (Rs in million)	(-) Saving / (+) Excess (Rs in million)	%age of Savings
Salary	5,004.038	4,771.449	-232.589	05
Non Salary	3,336.026	3,180.966	-155.060	05
Development	1,857.133	1,828.387	-28.746	02
<b>TOTAL</b>	<b>10,197.197</b>	<b>9,780.802</b>	<b>-416.395</b>	<b>06</b>
Total of Surrender	-243.784	0	243.784	-
<b>GRAND TOTAL</b>	<b>9,953.413</b>	<b>9,780.802</b>	<b>-172.611</b>	<b>02</b>



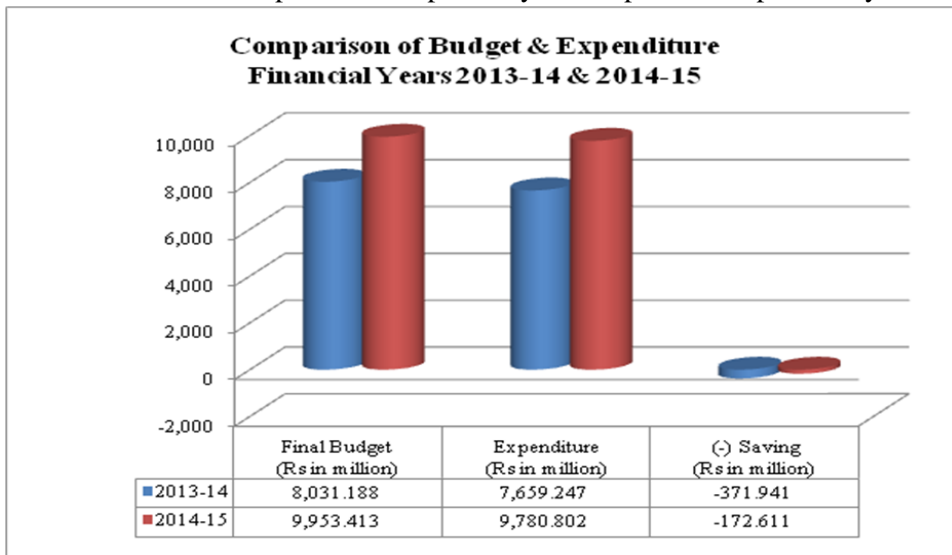
As per the Appropriation Account 2014-15 of District Government, Sialkot the original budget was Rs8,168.434 million, supplementary grant was Rs1784.979 million and the final budget was Rs9953.413 million. Against the final budget total expenditure incurred by the District Government during 2014-15 was Rs9780.803 million as detailed in Annex-B.

The salary, non-salary and development expenditure comprised 49%, 32% and 19% of the total expenditure respectively.





The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 24% increase in budget allocation and 28% increase in expenditure respectively as compared with previous year.



### 1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2014-15

Audit paras reported in MFDAC of last year audit report which have not been attended in accordance with the directives of DAC have been reported in Part-II of Annex-A.

### 1.1.4 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years were submitted to the Governor of the Punjab:

#### Status of Previous Audit Reports

Sr. #	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	20	Not convened
2	2003-04	20	Not convened
3	2004-05	27	Not convened
4	Special Audit Report*	110	Not convened
5	2009-10	35	Not convened
6	2010-11	53	Not convened
7	2011-12	22	Not convened
8	2012-13	13	Not convened
9	2013-14	12	Not convened
10	2014-15	14	Not convened

\* It is Special Audit report for the year 01/07/2005 to 31/03/2008 and also the title of the Audit Report reflects the financial year instead of the Audit year which was 2008-09.



## **1.2 AUDIT PARAS**



## **1.2.1 Non-production of Record**



### 1.2.1.1 Non-Production of Record – Rs43.415 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

DDOs of the following formations incurred an expenditure of Rs43.415 million during the financial year 2014-15 but vouched accounts of the expenditure were not produced to Audit for scrutiny. In the absence of vouched accounts, the authenticity, validity, accuracy and genuineness could not be verified:-

Sr. #	Name of Formations	Detail of Expenditure	Amount (Rs in million)
1	DO (Livestock), Sialkot	Markete committee records.	5.550
2	RHC, Chawinda	Service books and personal files.	3.000
3	Deputy DEO (EE-W), Pasrur	Cash book, stock register, detail of income tax deducted @4.5% from the firm/ supplier, annual development plan, vouchers, bank statements along with supporting documents, service books, personal files was not produced for audit verification.	24.257
4	RHC Kotli Loharan	Expense of medicines and receipts of sub health centers.	0.504
5	Dy. DEO (EE-W), Daska	NSB record of 14 Schools.	4.464
6	Dy. DEO (EE-M), Sialkot	All the records i.e S/books NSB record.	4.440
7	Dy DEO (EE-M) Sambrial	All record of GPS Allay wali basti	1.200
<b>Total (Annex - C)</b>			<b>43.415</b>

Audit is of the view that due to defective financial discipline and weak internal controls, relevant record was not produced to Audit in clear violation of constitutional provisions.

Managements replied that due to Local Government Elections, 2015 the record could not be produced for audit verification, now the record is available.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.2015 and 01.01.2016 directed to fix the responsibility upon the person(s) for non production of records and to produce the relevant record during next audit.

Audit recommends disciplinary action for non-production of record besides ensuring submission of record under intimation to Audit.

[AIR Para No.01,18,06,09,02&09]



## **1.2.2 Irregularity / Non-compliance**



### **1.2.2.1 Loss to Government due to Non-auction of Collection Rights – Rs13.625 million**

According to Rule 3 of the PLG (Auction of Collection Rights) Rules, 2003, a local government may prefer to collect any of its income as specified in Second Schedule of the Ordinance through contractor by awarding collection rights to him for a period not exceeding one financial year.

EDO (F&P), Sialkot did not lease out one hundred and nine (109) acres of cultivable land and other properties since 2001 in violation of above said rules resulting in estimated loss of Rs13.625 million @ Rs25,000 per acre annually as detailed in Annex-D.

Audit is of the view that due to mismanagement and non-compliance of rules, the government assets were not utilized in the public interest.

Management replied that the agriculture land was offered for auction every year but no bidder was interested / participated in auction.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.2015 and 01.01.2016 directed the department for immediate auction of agriculture land and to fix the responsibility upon the person(s) at fault after recovering the loss to government.

Audit requires investigation and fixation of responsibility alongwith immediate auction of the cultivatable land after going through the auction process, under intimation to audit.

[AIR Para No.02]

### **1.2.2.2 Unjustified Payment of TST – Rs3.692 million**

According to Para-127 (6) & 129(i) of PWD Code, payment on all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for the general correctness of the bill as a whole.

District Officer (Roads), Sialkot awarded scheme “Restoration of Flood Damages to road from Wazirabad Sialkot Kashmir Road (Dallowali Phatic to Sajeetgarh)” to M/s Irfan & Co. Base course was provided and laid at site by the contractor and the same was recorded in measurement book on 14-3-2015, but after 4 days on 18.03.2015 TST was provided / laid at site as per record entry on MB, which is quite unjustified. Test for temperature control for heating the bitumen and rate of spreading for bitumen can not be followed in short span of time. This resulted in unjustified payment of Rs3.692 million as under:-

Description	Qty. paid	Rate (Rs)	Amount (Rs)
TST	1x 4068 x 18 = 73224sft	5,042	3,691,954

Audit is of the view that due to non-compliance of rules, the conditions were not followed by the engineer in charge and unjustified payment was made.

Management replied that the TST has been completed by the contractor at site of work and the payment is entered in the M.B after measurement of the work and verification of the quality and quantity of the work. The reply is not acceptable being irrelevant.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.2015 and 01.01.2016 directed to call for explanation of the department for non production of relevant records and fixation of responsibility upon the person(s) at fault.

Audit recommends justification of the matter after detailed inquiry of the matter.

[AIR Para No.19]

### **1.2.2.3 Irregular Expenditure on Leave Encashment - Rs3.179 million**

According to Rule 18 (V) of Punjab Delegation of Financial Powers Rules, 2006, officer in category-IV is competent to sanction claims of Government servants to arrears of pay and allowances etc. to whom they are competent to appoint and not more than 03 years old.

Deputy DEO (W-EE), Pasrur being Category-IV officer sanctioned time barred claims of leave encashment of Rs3.179 million beyond her competency during the financial year 2014-15 in violation of Govt. rule ibid. Further retirement orders, actual payee receipt, bank advice and leave account was not produced for audit verification as detailed in Annex-E.

Audit holds that due to weak financial management and non-compliance of rules, irregular expenditure of Rs3.179 million incurred.

No reply was furnished by the management to justify their position.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 01.01.2016 directed to call for explanation of the department for non submission of reply and other relevant record.

Audit recommends justification besides ex-post facto sanction from the competent authority.

[AIR Para No 04]

#### **1.2.2.4 Unauthorized Appointment and Subsequent Drawl of Pay and Allowances during Ban on Appointment of Contingent Paid Staff – Rs2.780 million**

According to section (2) clause (V) of Finance Department letter no. FD.SO(Goods) 44-4/2011 (A), dated 23-07-2011 regarding austerity measures, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation. The ban, however, shall not affect contingent paid staff to be appointed for execution of development schemes. The Departments may ensure that the budget is met out of the relevant budget meant for the purpose.

DCO, Sialkot appointed daily wages/contingent paid staff and DO (Sports) made payment to them during 2014-15 without sanctioned posts and prior approval of Finance Department in violation of rule ibid. This resulted in irregular payment of Rs2.780 million as detailed in Annex-F.

Audit holds that due to non-compliance of rules, unauthorized appointment of contingent paid staff was made besides payment of pay and allowance was made to the contingent employees.

Management replied that in pursuance of the Notification No.RO(Tech)FD-2-2/2011, dated 10.02.2015 issued by the Finance Department the appointment has been made on work charge basis. The worthy DCO Sialkot is competent authority for making payment to the work charge, the reply is not tenable being irrelevant.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 01.01.2016 kept the para pending for record verification.

Audit recommends justification of the matter under intimation to Audit.

[AIR Para No.02]

#### **1.2.2.5 Unjustified Payment - Rs2.700 million**

According to para 4(iii & iv) of CSR, the rates for various components of the non-scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee, Further in order to arrive at the rate analysis of non schedule items the standard format on website has been prescribed which is to be filled from MRS and the market rates.

Certain schemes were executed by the various contractors under the jurisdiction of EDO (W&S) and District Officer (Buildings), but the items were carried out at site without approval of rate analysis by the competent authority. Invoices of approved manufacturers were also not available in record. Under these circumstances it could easily be concluded that items were purchased from local market, therefore expenditure on the purchase

of non-scheduled item was unjustified. This resulted in unjustified payment of Rs2.700 million as under:-

Name of office	Name of Schemes	Description	Amount paid (Rs)
EDO (W&S) TMA, Sialkot	Providing and Laying of Tuff Tile bandh road Hajipura	P/L Tuff Tile 60mm	1,626,243
DO (Buildings), Sialkot	Improvement officer colony-A type near Jinnah Stadium Sialkot	Street Lights	1,074,000
<b>Total</b>			<b>2,700,243</b>

Audit holds that due to weak internal controls, rate was not approved and payment was made without invoices of approved manufacturers.

Management replied that non schedule item rates were approved according to the rate analysis by the competent authority and the certificate of government approved manufacturers were attached.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.2015 and 01.01.2016 directed the department to provide rate analysis on prescribed standard format duly approved from the competent authority along with duly documented market survey/analysis reports besides the invoices of Texila Manufacturer for scrutiny and verification by Audit.

Audit recommends provision of invoices of the approved manufacturer or recovery of the reduced rate from the contractors.

[AIR Para No 15 &11]

#### **1.2.2.6 Likely Misappropriation of Govt. Money – Rs2.145 million**

According to Rule 2.33 of the PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

Management of the schools under the jurisdiction of Deputy DEO (W-EE), Pasrur have drawn funds of Rs2.145 million during the month of

June, 2015 from school accounts as evident from cashbook and bank statements of the NSB funds without any vouched account or any concrete evidence as detailed in Annex-G.

Audit is of the view that due to weak internal control and weak financial management, the amount was drawn from the Non-Salary Budget accounts without vouchers.

No reply was furnished by the management to justify their position.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 01.01.2016 directed to call for explanation of the department for non submission of reply and other relevant record.

Audit recommends investigation in detail and fixing of responsibility besides recovery of the amount under report to Audit.

[AIR Para No.8]

#### **1.2.2.7 Irregular Payment of Pay and Allowances - Rs1.677 million**

According to 5.6 (ii) Chapter-V General Financial Rules of DDO Code, all Heads of Departments are responsible for enforcing financial order and strict economy at every step. They should ensure that all financial rules are strictly adhered to internal check against irregularities, waste and fraud.

Scrutiny of personal file of the staff under the jurisdiction of Dy. DEO (M-EE), Sialkot revealed that teachers were appointed on contract basis and latter on regularized their services without verification of educational documents. The payment of pay and allowances of Rs1.677 million without verification was unauthorized and needs to be justified as detailed in Annex-H.

Audit holds that due weak internal controls, payment of pay and allowances was made without verification of educational documents.

No reply was furnished by the management to justify their position.



The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.15 and 01.01.2016 directed to call for explanation of the department for non submission of reply and other relevant record

Audit recommends that educational documents may be got verified and produced to audit for verification.

[AIR Para No.11]



### **1.2.3 Internal Controls Weaknesses**



### **1.2.3.1 Loss due to Illegal Occupation of District Govt. Land - Rs49.690 million**

According to Rules 3 & 4 (k) & 5 of the PLG (Property) Rules, 2003, the Manager shall be vigilant about and check encroachments or wrongful occupations on property and in case there is any encroachment or wrongful occupation, take necessary steps for the removal thereof.

During audit of EDO (F&P), Sialkot, it was observed that some outsiders had illegally occupied 265 kanal (33 acres) of land owned by the District Govt. situated at Mandi Thro, Pasrur Sialkot. But, inspite of passing a long time, the illegal occupation could not be vacated resulting in a loss of Rs49.690 million @ Rs1.500 million per acre market rate.

Audit holds that due to weak internal controls, the huge area of land was illegally occupied by the private persons.

Management replied that Mr. Zafar Ahmed is the occupant of this land he has filed suit in the Honorable Lahore High Court and obtained stay vide order dated 07.12.2007.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.2015 and 01.01.2016 directed the department to verify the stay proceedings and to make efforts for vacation of illegal occupation and fix responsibility for recovery of loss from responsible persons.

Audit recommends that either the land be vacated from the illegal occupants besides fixing responsibility under report to audit.

[AIR Para No.03]

### **1.2.3.2 Non-deduction of GST - Rs17.171 million**

According to sales tax directorate and Finance Deptt Notification, if the purchase are made from the non-registered firms then the Sales Tax @17% would be deducted from the suppliers payment and deposited into Govt.treasury.

Management of the schools under the jurisdiction of Dy. DEO (EE-M), Sialkot and Dy. DEO (EE-W), Sialkot purchased various items from different suppliers from Non Salary Budget but neither the suppliers

provided Sales Tax invoices nor the amount was withheld. This resulted in non-deduction of Sales Tax of Rs17.171 million, as detailed in Annex-I.

Audit holds that due to weak internal controls, General Sales Tax was not deducted from the payments of the suppliers.

No reply was furnished by the management to justify their position.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.15 and 01.01.2016 directed to call for explanation of the department for non submission of reply and other relevant record.

Audit recommends recovery of Rs 17.171 million in respect of GST from the suppliers besides result of explanation called for as per DAC directions.

[AIR Para No.05&22]

### **1.3.3.3 Non-credit of Security Deposits - Rs8.782 million**

According to Rule 5.4 of Departmental Financial Rules (DFR) read with Rule 12.7 of Punjab Financial Rules, Vol-I and Finance Department's letters No. IT (FD) 3-4/2002 dated 27<sup>th</sup> August, 2002 and 23<sup>rd</sup> September, 2002 Public Works Deposits unclaimed for more than three account years will, at the close of June in each year, be lapsed and credited to Government revenue.

DO (Roads) Sialkot and DO (Buildings) Sialkot did not credited security deposits of Rs8.782 million pertaining to different schemes lying more than 03 years. These security deposits were required to be credited to Govt. account as revenues according to the rule ibid. However, the DDOs still carry forward the security deposits even after the lapse of considerable time period as detailed below.

<b>Name of Formations</b>	<b>AIR Para #</b>	<b>Amount of uncredited security (Rs in million)</b>
DO Buildings Sialkot	20	2.891
DO Roads Sialkot	10	5.891
<b>TOTAL</b>		<b>8.782</b>

Audit holds that due to weak internal controls, security deposits were not credited to Govt. account as revenues.

No reply was furnished by the management to justify their position.

The matter was reported to the DCO / PAO in November, 2015. In DAC meeting held on 31.12.2015 and 01.01.2016 the para relating to DO (Roads) could not be discussed on account of non production of relevant record for verification. DAC directed EDO (F&P) to issue explanation to the responsible persons.

Audit recommends that matter may be investigated and responsibility be fixed against the concerned officers for not initiating timely action for adjustment / credit of lapsed deposits of Rs8.782 million to government revenue.

#### **1.2.3.4 Non-deduction of Income Tax - Rs8.640 million**

As required under Section-153 of Income Tax Ordinance, 2001 the requisite deduction of Income Tax at the prescribed rate i.e @ 4% from the companies and 4.5% from persons other than companies in case of goods purchases and 8% in case of services rendered from the companies and 10% from the persons for other than companies respectively is needed to be made at source while making payments on accounts of stores / services rendered.

Management of the primary/elementary schools under the jurisdiction of Dy. DEO (EE-M), Dy. DEO (EE-W), Sialkot and Dy. DEO (EE-M), Sambrial purchased various items i.e furniture, cement, crush bajri, sand and bricks for the Repair and Maintenance of school buildings from various suppliers under NSB budget allocation. The payment was made without deducting Income Tax of Rs8.640 million. Due to non-deduction of Income Tax at source, overpayment was made to the contractors/suppliers, as detailed in Annex-J.

Audit holds that due to weak internal control, the income tax was not recovered from the suppliers.

No reply was furnished by the management to justify their position.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.2015 and 01.01.2016 directed to call for explanation of the department for non submission of reply and other relevant record.

Audit recommends recovery of Rs 8.640 million in respect of Income Tax from the suppliers besides result of explanation called for as per DAC directions.

[AIR Para No.13,21&03]

### **1.2.3.5 Non-imposition of Penalty – Rs6.842 million**

According to Clause 39 read with Clause 37 of Contract Agreement, if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the construction of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

Certain formations awarded the fourteen (14) schemes to various contractors. The works could not be completed within stipulated time. Neither any case for extension in time limit was processed nor penalty was imposed on the contractors on account of delay. This resulted in non-imposition of 10% penalty of Rs6.84 million besides delaying the desired benefits to the general public due to non-completion of the schemes within the stipulated period as detailed below:-

Name of Office	Para No. of AIR	Agreement Amount (Rs)	Penalty (Rs)
EDO W&S (ADLG)	04	4,528,636	452,863
DO (Roads), Sialkot	23	49,090,000	4,909,000
DO (Buildings), Sialkot	13	14,800,000	1480000
<b>Total (Annex -K )</b>		<b>68,418,636</b>	<b>6,841,863</b>



Audit holds that due to weak internal control and mismanagement, the penalty was not imposed on the defaulting contractors.

Management replied that in some cases the case of extension of time limit is under process of approval whereas in some cases the work is under process and extension will be moved after finalization of work

The matter was reported to the DCO / PAO in November, 2015. In DAC meeting held on 31.12.2015 and 01.01.2016 the para relating to DO (Roads) could not be discussed on account of non production of relevant record for verification. DAC directed EDO (F&P) to issue Explanation to the responsible persons while in other cases DAC directed the department to impose penalty.

Audit recommends imposition of penalty of Rs6.842 million and intimation of result of explanation besides fixing responsibility against the person(s) at fault under intimation to audit.

#### **1.2.3.6 Non-deduction of Conveyance Allowance during Winter Vacations - Rs5.081 million**

According to sub-section of 8.18 of section SR 7.A, Conveyance Allowance is not admissible during leave. Further, as per clarification issued by the Accountant General, Punjab, Lahore vide No. PR-C/ Allowances/CD-3365/HM-2232, dated 19.06.2015, Conveyance Allowance is not admissible during summer/winter vacations.

Deputy DEO (EE-W), Pasrur and Dy. DEO (EE-W), Sialkot did not deduct Conveyance Allowance of Rs5.081 million from the Pay and Allowances of teachers / field staff during winter vacations for the financial years 2013-14 and 2014-15. This resulted in non-deduction of Conveyance Allowance of Rs5.081 million as detailed in Annex-L.

Audit holds that due to weak internal controls of management deduction of conveyance allowance was not made.

No reply was furnished by the management till the finalization of this report.

The matter was reported to the DCO / PAO in November, 2015. In DAC meeting held on 31.12.2015 and 01.01.2016 DAC directed EDO

F&P to issue explanation to the responsible persons for non submission of reply and other relevant records.

Audit requires that recovery of Rs 5.081 million be affected and deposited in Govt. treasury besides fixing responsibility under report to audit.

[AIR Para No 10 & 01]

### **1.2.3.7 Non-recovery due to Auctioning of Trees - Rs2.814 million**

According to rule 4.1 of PFR Vol-I, the Departmental Controlling Officer should see that all sums due to government are regularly received and checked against demand and the same are paid into Government Treasury.

District Officer (Forest), Sialkot auctioned 04 lots of trees during the year 2009-10 but against the total recoverable amount of Rs3.752 million only Rs0.938 million were recovered upto the financial year 2014-2015. No serious efforts were put in to recover the outstanding Govt. revenues worth Rs2.814 million as detailed below:-

<b>Lot No.</b>	<b>Auctioned amount (Rs)</b>	<b>Recovered amount (Rs)</b>	<b>Recoverable amount (Rs)</b>
1	1,189,275	297,400	891,875
2	762,045	190,600	571,445
3	798,347	199,600	598,747
4	1,001,957	250,500	751,457
<b>Total</b>	<b>3,751,624</b>	<b>938,100</b>	<b>2,813,524</b>

Audit holds that due to weak internal controls, auctioned amount was not recovered from the contractor.

Management replied that case is subjudice before the Civil Judge Sialkot, the decision is awaited.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.2015 and 01.01.2016 directed the department to pursue the case and affect early recovery of government dues.

Audit recommends recovery of the outstanding amount of Rs 2.814 million besides fixing responsibility under report to Audit.

[AIR Para No.01]

### 1.2.3.8 Non-realization of Receipts – Rs2.655 million

According to Rule 76 (1) of the Punjab District Government and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.

EDO (F&P), Sialkot did not recover an amount of Rs2.655 million on account of arrears of rent of shops and others plus leases of the district government properties in violation of above rule. This resulted in non realization of Rs2.655 million as detailed below:

Sr #	Name of property	Period	Amount (Rs)
01	Zila council/Distt Govt shops	2014	895,864
02	Agriculture land at Mandi Throh	2014	776,619
03	Ferries	2014	82,400
04	Canteen Sialkot at Khayaban-e-Iqbal Park	2013-15	256,000
05	Godowns situated at Sambrial-03 No. and Pasrur -3 No.	2014-15	360,000
06	Fish farm pond-I at head marala	2013-15	284,040
<b>TOTAL</b>			<b>2,654,923</b>

Audit is of the view that due to inefficiency and weak internal control the dues were not collected from the tenants.

Management replied that in case of Zila Council shops the rent has been recovered, and the contract of fish farm pond at head marala have been cancelled whereas the matter of other remaining properties the cases have been sent to the District Collector to declare the amount as arrears of Land Revenue. No evidence in support of reply was provided by the management.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.2015 and 01.01.2016 directed the department for verification of record and early recovery of government dues.

Audit recommends recovery of outstanding amount of Rs2.655 million besides fixing responsibility under report to audit.

[AIR Para No.01]

### 1.2.3.9 Unauthorized Payment of HSRA, HRA and CA – Rs2.336 million

According to clarification issued by Government of the Punjab, Finance Department's letter No FD(M-1)1-15/82-P-I, dated 15.01.2000, in case a designated residence is available, the government servant for whom it is meant cannot draw HRA, and will pay rent @5% even if the facility is not availed and residence remains vacant during the period. Further, according to Finance Division's O.M. No.(1)-imp.1/77, dated 28th April, 1977, Conveyance Allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential buildings are far away from the office building.. Besides, according to clarification issued by Health Department vide its letter No.PMU/PHSRP/G-1.06/61/270-340, dated 16.03.2007, HSR allowance will not be admissible to any doctor, para-medical and other staff during general duty long leaves and absent from duty.

Heads of certain formations did not recover Conveyance Allowance, House Rent Allowance and Health Sector Reforms Allowance during the financial year 2014-15 from the employees who were on leave, general duty,absent from duty and are allotted Govt.residences in office premises. This resulted in unauthorized payment of Rs2.336 million as detailed under

S.#	Name of Formations	Amount (Rs)	AIR Para No.
1	RHC, Chawinda	177,136	13
2	RHC Kahlian	376,464	01
3	RHC Jamke Cheema	508,716	01
4	RHC Kahlian	52,140	03
5	THQ Hospital Pasrur	258,000	04
6	RHC Begowala	117,903	04
7	DO Health	265,754	11
8	RHC Kalasswala	47,880	03
9	EDO health	300,000	01
10	THQ Hospital Pasrur	22,488	05
11	DO Livestock	210,109	08
<b>TOTAL (Annex-M )</b>		<b>2,336,590</b>	-

Audit is of the view that due to weak internal controls and negligence of management, in-admissible allowances were paid to employees.

Management of the concerned formations replied that the concerned officials / officers have been directed in writing to deposit the allowances not deducted.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.2015 and 01.01.2016 directed the department to recover the amount but no compliance was made till the finalization of this report.

Audit recommends recovery of Rs2.336 million besides fixing responsibility against the officials/officers at fault under report to Audit.

### **1.2.3.10 Non-deduction of Conveyance Allowance during Leave – Rs2.045 million**

According to Rule 1.15 of Punjab Traveling Allowance Rules, no Conveyance Allowance is admissible during Leave or joining time.

Management of the following formations did not deduct conveyance/mobility allowance from the Pay and Allowances of the staff during their earned leaves. This resulted in non deduction of Conveyance Allowance of Rs2.045 million as under:-

S.#	Name of Formations	Amount (Rs)	AIR Para No.
1	RHC, Chawinda	32,328	10
2	Deputy DEO (EE-W), Pasrur	150,,760	02
3	Dy. DEO (EE-M), Sialkot	225,133	15
4	THQ hospital, Pasrur, Sialkot	160,738	01
5	SMO RHC, Kalaswala	100,367	05
6	EDO (Health), Sialkot	150,000	03
7	Dy DEO (EE-W), Sialkot	750,000	06
8	EDO Education	358,496	02
9	Dy. DEO (EE-M), Sambrial	35,848	01
10	THQ Hospital Sambrial	94,000	03
11	Deputy DEO (EE-W), Sambrial	56,926	02
12	RHC Satrah	11,187	05
13	Deputy DEO (EE-W), Daska	59,882	05
14	EDO W&S	9,050	02
<b>TOTAL (Annex-N)</b>		<b>2,044,865</b>	

Audit holds that due to weak internal controls of management, Conveyance Allowance was not deducted from the leave salary.

Managements replied that the recovery has been initiated according to actual leaves of the officers / officials.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.2015 and 01.01.2016 directed the departments for early recovery of Conveyance Allowance.

Audit recommends prompt recovery of the Conveyance Allowance of Rs2.045 million under intimation to audit.

### **1.2.3.11 Unjustified Payment to Contractor – Rs1.934 million**

According to Para-127 (6) & 129 (i) of PWD Code, the payment on all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for the general correctness of the bill as a whole.

District Officer (Roads), Sialkot awarded the work “Restoration of Flood Damages to Road from Chowk Civil Hospital Daska to Bambanwala” to M/s Sahi Associates. TST was provided and laid where the base course was not provided and laid, as per record entry. Base Course was required to be laid before the execution of TST. Under these circumstances it can easily conclude that TST was not executed at site and undue payment was made to the contractor detail is as under: -

<b>Qty.</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
48248 sft	4,000	1,933,900

Audit holds that due to weak internal controls, payment on account of TST was made to the contractor without execution at site.

Management replied that the payment of 22049 cft Base Course has been made to contractor and after that TST has been paid to the contractor, the reply of the department is not acceptable being irrelevant.

The matter was reported to the DCO / PAO in November, 2015. In DAC meeting held on 31.12.2015 and 01.01.2016 para could not be discussed due to non production of relevant record for verification the DAC direct EDO (F&P) to issue explanation to the responsible persons.

Audit recommends inquiry of the matter besides recovery of Rs1.934 million and fixation of responsibility under intimation to audit.

[AIR Para No.12]

### 1.2.3.12 Overpayment to Contractor – Rs1.928 million

According to clause 41 of Revised Contract Form for Execution of Work, no deviation from specification stipulated in the contract or additional items of work shall be carried out by the contractor unless the rate of the substituted, altered or additional items have been approved in writing failing which government will not be bound to entertain any claim on this account. The interpretation of the engineer incharge in the event of any dispute due to any ambiguity in the specification or nomenclature shall be binding and final.

District Officer (Roads), Sialkot awarded the work “Restoration of Flood Damages to Mudassar Rasheed Road (Kashmir Road to Pully Toop Khana)” to M/s M. Akbar & Co. The quantities of 6” thick Base Course were measured and paid more than the quantities in TS Estimate. This resulted into overpayment of Rs1.928 million to the contractor as detailed below:-

Description	Qty. in TS	Qty. paid	Diff.	Rate (Rs)	Amount (Rs)
Base course	1 x 656 rft x 20 x 0.5 = 6560 cft	1 x 2400 x 20 x 0.5 = 24000 cft	17440 cft	11,058	1,928,515

Audit holds that due to weak internal control, overpayment was made to the contractor.

Management replied that due to site requirement the scope of work was changed. As long time expired between preparation of estimate and executing of work thus the length of work and quantity of water bound having 6” thickness has been increased at site as per actual requirement. The reply is not tenable.

The matter was reported to the DCO / PAO in November, 2015. In DAC meeting held on 31.12.2015 and 01.01.2016 para could not be discussed on account of non-production of relevant record for verification. The DAC directed EDO (F&P) to issue Explanation to the responsible persons.

Audit recommends that responsibility may be fixed for the overpayment to the contractor and appropriate action may be taken against

the person(s) at fault besides affecting recovery of Rs1.928 million under intimation to Audit.

[AIR Para No.03]

**1.2.3.13 Non-recovery due to Reduction of Rate of Bitumen – Rs1.899 million**

According to Revised Contract Form for Execution of Works, clause 42, if , on completion of the whole works, it shall be found that a reduction or increase greater than 20 percent of the sum named in paragraph 1 of the tender results from the aggregate effect of all increases, decreases omissions or adjustments (other than those arising out because of price variation under clause 55 hereto) , as a result of the requirement of the engineer incharge the amount of the contract price shall be adjusted by such sum(s) as may be determined by the Engineer Incharge and the contractor. In the event of disagreement, the Engineer Incharge shall fix such sum as shall, in his opinion, be reasonable and proper, regard being had to all materials and relevant factors including the contractors cost and over heads.

District Officer (Roads), Sialkot did not reduce the rate of Providing & Laying Tripple Surface Treatment (TST) due to reduction of rate of bitumen in the material rates as announced by the finance department which resulted in overpayment to the contractor on account of TST, as detailed in Annex-O.

Audit holds that due to weak internal control, excessive rate of bitumen was paid.

Management replied that the case of extention of time limit is under process of approval the audit point will be kept in view while granting the extention of time limit. The reply was quite irrelevant

The matter was reported to the DCO / PAO in November, 2015. In DAC meeting held on 31.12.2015 and 01.01.2016 para could not be discussed on account of non production of relevant record for verification. The DAC directed EDO (F&P) to issue Explanation to the responsible persons.



Audit recommends recovery of Rs1.899 million besides fixation of responsibility under intimation to Audit.

[AIR Para No 17]

**1.2.3.14 Un-authorized Payment Due to Fake Measurement of TST - Rs1.684 million**

According to Para-127 (6) & 129(i) of PWD Code, payment on all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for the general correctness of the bill as a whole.

District Officer (Roads), Sialkot awarded the scheme, “Restoration of Flood Damages to Mudassar Rasheed Road (Kashmir Road to Pully Toop Khana)” to M/s M. Akbar & Co. vide letter No.427/MCB, dated 12-02-2015. 3900 rft base course was provided and laid at site vide MB No. 58/8288 page 19 whereas 5500rft TST was laid and measured. TST can only be provided and laid after laying Base Course. Under these circumstances it can easily be concluded that excess measurement of TST was taken in MB than the Base Course which resulted in fake measurement and unauthorized payment to the contractor.

Description	Qty. paid	Qty. admissible	Diff. of Qty.	Rate (Rs)	Amount (Rs)
TST	1 x 5500 x 20 = 111000 sft	1 x 3900 x 20 = 78000 sft	32000 sft	5263	1,684,160

Audit is of the opinion that due to weak internal controls, excess payment of TST was made.

Management replied that base course is paid in length 3900 rft which has been covered with TST and balance quantity of TST i.e 1600 rft has been done on existing road where existing TST was washed away which was necessary as per site requirement.

The matter was reported to the DCO / PAO in November, 2015. In DAC meeting held on 31.12.2015 and 01.01.2016 para could not be discussed due to non production of relevant record for verification. The DAC directed EDO (F&P) to issue Explanation to the responsible persons.

Audit recommends recovery of Rs1.684 million besides fixation of responsibility and inquiry of the matter under intimation to Audit.

[AIR Para No 04]

### **1.2.3.15 Non-deduction of Conveyance Allowance - Rs1.584 million**

According to Govt. of the Punjab, Finance Department's Letter No.FD(SR)9-4/86(P)(PR), dated 21.04.2014, the officers who are availing Govt. vehicles including bikes are not entitled to the facility of Conveyance Allowance w.e.f. 01.03.2014.

Managements of the following formations were enjoying the benefit of Conveyance Allowance despite having been allotted official vehicles in violation of rules *ibid*. This resulted in loss to government of Rs1.584 million as detailed below:

<b>Sr.#</b>	<b>Name of Formation</b>	<b>Amount (Rs)</b>	<b>AIR Para No.</b>
1	Dy. DEO (EE-W), Pasrur	105,000	09
2	District officer (Health), Sialkot	993,880	08
3	DO (OFWM), Sialkot	425,280	03
4	DCO	60,000	07
<b>TOTAL(Annex-P)</b>		<b>1,584,160</b>	-

Audit holds that due to weak internal control and non-compliance of rules, conveyance allowance of the officers/officials was not deducted.

District Officer (Health) replied that the vaccinators do not use their official vehicle for personal use whereas the remaining departments replied that recovery will be effected.

The matter was reported to the DCO / PAO in November, 2015. DAC in its meeting held on 31.12.2015 and 01.01.2016, kept the para pending for affidavit from vaccinators and certificate from EDO health for non personal use of motor cycles by vaccinators otherwise the recovery of conveyance allowance will be effected as per law.

Audit recommends recovery of the Conveyance Allowance of Rs1.584 million besides fixation of responsibility under intimation to audit.

## **ANNEXES**



## PART-I

**Memorandum for Departmental Accounts Committee  
Paras Pertaining to Audit Year 2015-16**

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
1.	DO Live Stock	3	Unauthorized drawl of SSB recovery thereof	15,572	Internal control weakness
2.		4	Unauthorized drawl of	108,192	Internal control weakness
3.		5	Non deposit of GST and income tax	76,989	Internal control weakness
4.		6	Shortage of stores due to improper maintenance of stock register	1,207	Internal control weakness
5.		7	Irregular award of rate contract	516,765	Internal control weakness
6.		10	Irregular expenditure on POL and misuse of Govt. property	-	Non compliance of rules
7.	RHC Chawinda	1	Purchase of Medicines without DTL	687,360	Non compliance of rules
8.		2	Unauthorized drawl of Allowance – recovery thereof	913,112	Internal control weakness
9.		3	Non and Less Deduction of Income Tax	7,239	Internal control weakness
10.		4	Unauthorized drawl	104,760	Internal control weakness
11.		5	Irregular payment	687,360	Non compliance of rules
12.		6	Unauthorized expenditure on transportation of medicines	5,000	Non compliance of rules
13.		7	Non deposit of GST	12,891	Internal control weakness
14.		8	Irregular Payment of Pay recovery thereof	110,968	Internal control weakness
15.		9	Doubtful deposit of government receipts	209,945	Non compliance of rules
16.		11	Unauthorized payment of HSRP allowance	140,000	Internal control weakness
17.		12	Unauthorized drawl of pay and allowances without performing of duties	2.00 million	Internal control weakness
18.		14	Recovery on account Health Risk Allowance	506,187	Internal control weakness
19.		15	Non Recovery of Penal Rent	720,000	Internal control weakness
20.		16	Unauthorized drawl of pay and allowances	46,825	Internal control weakness
21.		18	Irregular drawl of Pay and allowances	1.250 million	Internal control weakness
22.		19	Overpayment of SSB 30%	72,600	Internal control weakness
23.	DO Sports	1	Irregular drawl of TA/DA	199,000	Non compliance of rules
24.		3	Overpayment to contingent paid staff	722,319	Internal control weakness

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
25.		6	Doubtful Payment of	210,000	Non compliance of rules
26.		7	Irregular expenditure on repair of vehicle and machinery	61,300	Non compliance of rules
27.		9	Irregular payment on cash reward	825,000	Non compliance of rules
28.		5	Irregular expenditure on repair	133,530	Non compliance of rules
29.		6	Defective maintenance of budget book	763,303	Non compliance of rules
30.	Dy DEO W-EE Pasurur	1	Unauthorized drawl of charge allowance recovery there of	375,700	Internal control weakness
31.		3	Unjustified payment of pay and allowances	309,284	Internal control weakness
32.		5	Doubtful payment of financial assistance	1,000,000	Non compliance of rules
33.		7	Non Deduction of income tax	151043	Internal control weakness
34.	RHC Kahlian	2	Unauthorized payment of without DTL report	249490	Non compliance of rules
35.		4	Recovery on account Health Risk Allowance	163500	Internal control weakness
36.		5	Irregular Payment of Pay recovery thereof	35220	Non compliance of rules
37.	Dy DEO M-EE Sialkot	1	Unjustified payment of pay and allowances	644428	Non compliance of rules
38.		2	Non recovery of amounting	341302	Internal control weakness
39.		3	Payment drawn without pay fixation	626589	Non compliance of rules
40.		4	Unauthorized payment	1244880	Non compliance of rules
41.		6	Overpayment to the teacher	30160	Internal control weakness
42.		7	Unauthorized expenditure on account NSB	114000	Non compliance of rules
43.		8	Unauthorized expenditure on account NSB	553500	Non compliance of rules
44.		10	Irregular expenditure	346100	Non compliance of rules
45.		11	Unjustified payment of pay and allowances	986753	Internal control weakness
46.		12	Unjustified payment of pay and allowances	254500	Internal control weakness
47.		14	Unjustified withdrawn from bank account in cash	2.042 million	Non compliance of rules
48.		16	Unauthorized payment	234980	Internal control weakness
49.		17	Non provision of retirement orders	0	Non compliance of rules
50.	THQ Hospital Pasurur	2	Unauthorized payment without DTL report	2.705 million	Non compliance of rules
51.		6	Unjustified drawl recovery thereof	101690	Internal control weakness
52.		8	Non accountal of x-ray films	91600	Non compliance of rules

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
53.		9	Non accountal of medicine	109000	Non compliance of rules
54.		11	Non-maintenance of Log Books, likely misappropriation	436951	Non compliance of rules
55.		12	Non and Less Deduction of Income Tax	37459	Internal control weakness
56.	RHC Bagowala	1	Unauthorized drawl of Conveyance Allowance allowances	120000	Internal control weakness
57.		2	Doubtful Purchase of Furniture	1383782	Non compliance of rules
58.		4	Irregular Repair of Vehicles worth	24925	Non compliance of rules
59.	Dy DEO M-EE Sambrial	5	Unjustified Payment	269496	Internal control weakness
60.		7	Non conducting annual physical verif	0	Non compliance of rules
61.		8	Unauthorized use of vehicle	18000	Non compliance of rules
62.		1	Unjustified expenditure on transportation of goods	170700	Internal control weakness
63.		2	Invalid expenditure on purchase of day-to-day medicines	6507763	Non compliance of rules
64.		3	Unjustified Expenditure on POL	754503	Internal control weakness
65.		4	Unjustified Purchase of Medicine	38340	Internal control weakness
66.		5	Non Imposition of Liquidate damages	2870	Non compliance of rules
67.		6	Unjustified expenditure on POL	2464133	Internal control weakness
68.		7	Irregular Repair of Vehicles	195099	Non compliance of rules
69.		9	Unjustified Expenditures on M&R of machinery	121485	Non compliance of rules
70.	DO Health	10	Doubtful consumption of medicine	36560	Internal control weakness
71.		14	Excess/Irregular Purchase of L.P Medicines	2159253	Non compliance of rules
72.		16	Irregular repair of machinery& equipment	59150	Internal control weakness
73.		17	Unjustified Expenditure on Purchase of Ambo Bag	99800	Non compliance of rules
74.		18	Unjustified issuance of medicine	172856	Internal control weakness
75.		19	Unjustified Payment to WAPDA	218959	Non compliance of rules
76.		20	Irregular payment to building deptt.transfer payment as for M & R of govt. building.	3903000	Internal control weakness
77.		21	Unjustified Payment for Purchase of Medicine	38340	Non compliance of rules
78.		2	Unjustified/doubtful expenditur on account of repair of machinery	344580	Non compliance of rules
79.	THQ Sambrial	7	Unjustified Purchase of Medicine	99917	Internal control weakness
80.		9	Non Imposition of Liquidate damages	2976	Non compliance of rules

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
81.		10	Non conducting annual physical verification	0	Non compliance of rules
82.	Dy DEO W-EE Sambrial	1	Unjustified/Doubtful Expenditures On Account Of Repair Of Machinery	4960	Internal control weakness
83.		2	Recovery on account C.A	56926	Internal control weakness
84.		3	Doubtful Purchase of Furniture	387457	Internal control weakness
85.		4	Non Deposit of Income Tax	53059	Internal control weakness
86.		5	Irregular Purchase of Furniture	67000	Non compliance of rules
87.	RHC Satrah	1	Unjustified Purchase of Medicine	38340	Non compliance of rules
88.		4	Non deduction of 5% Performance security	59974	Non compliance of rules
89.		6	Loss to Govt	1000000	Internal control weakness
90.		7	Non Imposition of Penalty	82749	Non compliance of rules
91.	RHC Kotli Loharan	1	Unauthorized payment without DTL report	93390	Non compliance of rules
92.		2	Irregular expenditure on medicines and POL	404082	Non compliance of rules
93.		3	Irregular expenditure on repair of machinery	199700	Non compliance of rules
94.		4	Non/Less deduction of income tax – Rs	64915	Internal control weakness
95.		5	Irregular expenditure on purchase of LP Medicines	418400	Non compliance of rules
96.		6	Doubtful expenditure on POL	131836	Non compliance of rules
97.		7	Undue retention of public money	255600	Internal control weakness
98.		8	Non deduction of Sales Tax	31035	Internal control weakness
99.		10	Expected loss to Government due to near expiry medicines –	20995	Internal control weakness
100.		11	Unjustified Payment of Pathologist/ Radiologist Shares To Doctor Rs1,65,186	165186	Non compliance of rules
101.		12	Irregular Payment of HSR Recovery from the Concerned	19503	Internal control weakness
102.		13	Government receipts deposited not verified	178975	Non compliance of rules
103.		14	Loss to Government Due to Non Deposit of Government Receipt	82021	Internal control weakness
104.		DO Forest	3	Unauthorized payment	303240
105.	4		Unauthorized expenditure	160000	Internal control weakness
106.	5		Non-recovery of Replenishment Cost	3.744 million	Internal control weakness
107.	6		Non Deduction of Income Tax	204044	Internal control weakness



Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
108.		7	Non deduction of income tax	3442	Internal control weakness
109.	Dy DEO M-EE Daska	1	Utilization of NSB funds without defined long term planning	18.00 million	Internal control weakness
110.		2	Useless payment of extra duty allowance to AEOs	480000	Internal control weakness
111.		3	Non deduction of GST & Income tax from NSB	353684	Internal control weakness
112.		4	Non provision of Service Books		Non compliance of rules
113.		5	Irregular payment of C.A	40000	Non compliance of rules
114.	Dy DEO W-EE Daska	1	Utilization of NSB funds without defined long term planning	29.139 million	Non compliance of rules
115.		4	Non recovery of overpayment from teachers	505,026	Internal control weakness
116.		6	Non provision of Service Books/incomplete service books	0	Non compliance of rules
117.		7	Misappropriation in NSB Funds	347,500	Internal control weakness
118.		8	Non Recovery of Pay & Allowances Due To Termination of Contract	23,000	Internal control weakness
119.		9	Useless payment of extra duty allowance to AEOs	480,000	Internal control weakness
120.	RHC Kalasswala	1	Unauthorized payment without DTL	251,950	Non compliance of rules
121.		4	Irregular Payment of Pay	163,355	Non compliance of rules
122.		6	Unauthorized drawl of various allowa	63,835	Non compliance of rules
123.	EDO Health	2	Irregular Payment of NPA	54,000	Non compliance of rules
124.		4	Unauthorized payment	358,000	Internal control weakness
125.		5	Unauthorized payment of stipend/retention fee	2.144 million	Internal control weakness
126.		6	Overpayment of mess and dress all	133,200	Internal control weakness
127.		7	Unauthorized repair of vehicle	58,705	Non compliance of rules
128.		8	Non Production of Record of National Program		Non compliance of rules
129.	EDO W&S	1	Irregular payment of pay and allowances	1,854,972	Internal control weakness
130.		3	Unjustified payment on account of earth filling	477,886	Internal control weakness
131.		5	Overpayment due to Measurement of Excess Quantities	1.110 Million	Internal control weakness
132.		6	Unauthorized payment	8.5 Million	Internal control weakness
133.		8	Recovery	53,388	Non compliance of rules
134.		9	Unjustified payment	882,000	Internal control weakness
135.		10	Non deduction of harrow sand	26,705	Non compliance of rules

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras	
136.		11	Overpayment	244,380	Internal control weakness	
137.		12	Unjustified payment	4,245 million	Internal control weakness	
138.		13	Non imposition of penalty	3.38 million	Internal control weakness	
139.		14	Non imposition of penalty	695,900	Internal control weakness	
140.		16	Excess payment of quantity executed over and above estimate quantities	103,627	Non compliance of rules	
141.	Dy DEO W-EE Sialkot	2	Unjustified payment on account of charge allow	83,016	Non compliance of rules	
142.		3	Over Payment of Pay During EOL Period	800,000	Internal control weakness	
143.		4	Irregular payment of pay	720,000	Non compliance of rules	
144.		5	Likely misappropriation due to cash payment	2,703,708	Internal control weakness	
145.		7	Unjustified payment of pay	990,753	Non compliance of rules	
146.		8	Unauthorized expenditure on account NSB	212,700	Non compliance of rules	
147.		9	Unjustified payment	116,000	Non compliance of rules	
148.		10	Douptful payment of pay and allowances due to duplicate	880,550	Internal control weakness	
149.		12	Recovery on account of award of higher scale and advance increments –	484,705	Internal control weakness	
150.		13	Non-production of service books		Non compliance of rules	
151.		14	Non recovery	137,568	Internal control weakness	
152.		15	Unjustified payment of pay and allowance	644,428	Non compliance of rules	
153.		16	Unjustified payment of pay and	986,753	Non compliance of rules	
154.		17	Unauthorized payment	234,980	Internal control weakness	
155.		18	Unjustified payment of pay	441,428	Non compliance of rules	
156.		19	Unjustified payment of pay	1,675,428	Non compliance of rules	
157.		20	Overpayment 20% of Purchase from General Order Supplier instead of execution by himself and non recovery of Income tax	477,070	Internal control weakness	
158.		DO Roads	1	Overpayment to the contractor	292,944	Internal control weakness
159.			2	Undue favor granted to contractor due to payment of imbalance rates	127,089	Internal control weakness
160.			5	Recovery	153,859	Internal control weakness
161.	6		Non deduction of security	983,631	Internal control weakness	

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
162.		7	Non recovery of performance security	49,257	Internal control weakness
163.		8	Overpayment due fake measurement of TST	134,400	Non compliance of rules
164.		9	Unjustified payment	159,640	Non compliance of rules
165.		11	Non recovery due to reduction of bitumen rate	653,753	Non compliance of rules
166.		13	Recovery	344,421	Internal control weakness
167.		14	Undue favor to the contractor by advancing secured advance	1.262 Million	Non compliance of rules
168.		15	Unjustified enhancement and revision of TS estim	349,279	Non compliance of rules
169.		16	Non recovery due to reduction of bitumen rate	513,117	Non compliance of rules
170.		18	Non collection of performance security amounting	469,704	Non compliance of rules
171.		20	Recovery	799,596	Internal control weakness
172.		21	Unjustified payment due to imbalance	116,337	Non compliance of rules
173.		22	Non-recovery of Performance Security	2.5 million	Non compliance of rules
174.		24	Non forfeiture of call deposit	73,642	Non compliance of rules
175.		25	Non recovery of penalt	274,468	Internal control weakness
176.		DO Building	1	Overpayment and penalty	480,055
177.	2		Unauthorized payment	141,282	Non compliance of rules
178.	3		Overpayment	1,828,278	Internal control weakness
179.	4		Unauthorized payment on account of precast girder	157,040	Non compliance of rules
180.	5		Non-deposit of Sales Tax	146,121	Non compliance of rules
181.	6		Non deduction of harrow sand	112,364	Non compliance of rules
182.	7		Non recovery of penalty	320,320	Non compliance of rules
183.	8		Unjustified payment	392,000	Internal control weakness
184.	10		Unauthorized payment on account of precast girde	330,720	Non compliance of rules
185.	12		Recovery	259,069	Internal control weakness
186.	14		Overpayment	170,646	Internal control weakness
187.	15		Overpayment and loss	120,038	Internal control weakness
188.	16		Unjustified payment	200,000	Non compliance of rules
189.	17		Non deduction of harrow sand rate	121,597	Internal control weakness

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
190.		18	Overpayment	20,746	Internal control weakness
191.		19	Undue favor to the contractor by advancing secured advance	669,375	Internal control weakness
192.	DCO	1	Mis-classification of expenditure due to irregular transfer to SDA account of out of un-foreseen expenditure from Account-IV	400,000	Non compliance of rules
193.		3	No utilization of subsidy grant	1.5 million	Non compliance of rules
194.		4	Loss to the Govt. due to Non obtaining of GST invoices	99,450	Internal control weakness
195.		6	Irregular payment of Wastage	1,056,774	Non compliance of rules
196.		10	Un-authorized expenditure on account of entertainment charges	406,889	Internal control weakness
197.		EDO(F&P)	5	Irregular expenditure on repair	133,530
198.	6		Defective maintenance of budget book	763.303 million	Non compliance of rules
199.	EDO Education	3	Non verification of GST Invoices	9.574 million	Non compliance of rules
200.		4	Non deduction of Conveyance Allowance	60000	Non compliance of rules
201.		5	Irregular payment on purchase of Furniture and IT Equipment	65.932 million	Non compliance of rules
202.		6	Un-authorized purchase of laser printer	812700	Internal control weakness
203.		7	Irregular release of funds to school councils	8,950,000	Internal control weakness
204.		8	Irregular purchase of vehicles	784,614	Non compliance of rules
205.		9	Irregular appointment of mobilize	216,000	Non compliance of rules
206.		THQ Daska	2	Unjustified expenditure to avoid open competition by splitting Indents	336,445
207.	3		Non recovery of pay and allowances	217,216	Internal control weakness
208.	4		Non recovery of liquidity damages due to non supply	93,412	Internal control weakness
209.	8		Irregular drawl from treasury	89,460	Non compliance of rules
210.	9		Unauthorized expenditure on account of printing	143,240	Internal control weakness
211.	Slow Learners Institute Sialkot	1	Irregular purchase of Uniforms	349,832	Non compliance of rules
212.		2	Irregular expenditure on purchase of Security items	83,772	Internal control weakness
213.		3	Loss to the Govt. due to overpayment of SSB allowance	96,600	Internal control weakness
214.		4	Non Verification of GST Invoices	54,311	Internal control weakness

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
215.	RHC Jamke Cheema	02	Loss to the Govt. due to non-deduction of Conveyance Allowance and HSRA During leave period	61,600	Internal control weakness
216.		03	Payment on account of Purchase of Medicines without DTL Report	286,300	Non compliance of rules
217.		04	Loss to the Govt. due to non-deduction of HSRA	144,000	Internal control weakness
218.		05	Irregular repair of ambulance	25,000	Internal control weakness
219.		06	Irregular drawl from treasury	25,560	Internal control weakness

## PART-II

**Memorandum for Departmental Accounts Committee  
Paras Pertaining to Audit Year 2014-15**

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
1.	DCO	02	Doubtful law Charges	920,000	Non compliance of Rules
2.	DO (Blood Transfusion).	01	Irregular drawl of Mess and Conveyance Allowance	268,900	Non compliance of Rules
3.		02	Unjustified drawl of HSRA recovery thereof	120,000	Non compliance of Rules
4.		03	Unjustified Payment of Pay & Allowance	65,637	Non compliance of Rules
5.	DO (Buildings)	01	Non-collection of Professional Tax from contractors	310,000	Non compliance of Rules
6.		02	Non-deduction of harrow sand-Rs	782,348	Non compliance of Rules
7.		05	Non recovery of contractor renewal fee	357,000	Non compliance of Rules
8.		06	Less Deposit Of Earnest Money	1,513,036	Internal controls weakness
9.		09	Wasteful Expenditure	63,864,000	Internal controls weakness
10.		10	Less deposit of earnest money	1,939,047	Non compliance of Rules
11.		09	Wasteful Expenditure	63,864,000	Non compliance of Rules
12.	DO (Excise & Taxation)	01	Unauthorized drawl of POL	399,777	Internal controls weakness
13.	DO (Health)	01	Over payment for purchase of medicines	40,550	Internal controls weakness
14.		02	Non-deduction of Liquidated Damages due to late Supply of Medicine	33,003	Internal controls weakness
15.		04	Non-deduction of Conveyance Allowance and HSRA during long leave	592,094	Internal controls weakness
16.		06	Misappropriation of BHU/GRD/TB/MCH centers receipts	224,400	Internal controls weakness
17.		09	Embezzlement on account of electricity	570,000	Non compliance of Rules
18.	DEO (M-EE)	04	Irregular expenditure on repair of transport	69,800	Non compliance of Rules
19.	DO (OFWM)	02	Un-authorized payment for rent of office building	895,585	Non compliance of Rules

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
20.		04	Loss due to demolishing of water course	261,955	Non compliance of Rules
21.		05	Non-disposal of vehicle	500,000	Non compliance of Rules
22.		06	Non-disposal of machinery	60,000	Non compliance of Rules
23.	DO (Roads)	02	Overpayment due to Excess Rates	122,310	Non compliance of Rules
24.		03	Irregular payment for repair	1,545,556	Non compliance of Rules
25.		04	Doubtful expenditure on repair of transport	34,935	Non compliance of Rules
26.		06	Overpayment due to Enhancement	147,120	Non compliance of Rules
27.		05	Doubtful expenditure on Purchase of stationary	35,956	Internal controls weakness
28.		06	Overpayment due to Enhancement	147,120	Internal controls weakness
29.		07	Non Credit of Lapse Security to Government Revenue	10,000,000	Non compliance of Rules
30.		08	Unauthorized Advance Payment	2,000,000	Non compliance of Rules
31.		10	Non-recovery of rent on account of approach roads	220,000	Non compliance of Rules
32.	DO (Social Welfare)	03	Unauthorized drawl of POL	668,226	Internal controls weakness
33.	Dy. DEO (F), Daska	03	Non-disposal of vehicle	150,000	Internal controls weakness
34.		10	Non-recovery of Penalties	77,100	Non compliance of Rules
35.	EDO (Education).	01	Un-authorized drawl of POL	44,051	Non compliance of Rules
36.		02	Loss due to theft of computer Systems	100,000	Internal controls weakness
37.		03	Misappropriation on account of Literacy kits	4,259,479	Internal controls weakness
38.		05	Doubtful expenditure	498,000	Internal controls weakness
39.		06	Doubtful payment of financial assistance	600,000	Internal controls weakness
40.		09	Non-deduction of Conveyance Allowance during LFP	584,359	Internal controls weakness
41.		10	Loss to the Govt Exchequer-Auction of old material	0	Non compliance of Rules
42.		11	Unjustified drawl of qualification allowances	262,000	Non compliance of Rules
43.	EDO (F&P).	05	Non-deduction of income tax on honorarium	15,913	Internal controls weakness

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
44.	DO (C.O)	05	Non-auction for off road vehicle Cost	400,000	Non compliance of Rules
45.	Dy. DO (Agriculture).	03	Receipt on renewal License fee & renewal fee	42,000	Internal controls weakness
46.	Dy. DEO (F), Sambrial.	2	Expenditure without quotations	1,105,743	Internal controls weakness
47.		05	Unjustified drawl of pay & allowances	414,120	Non compliance of Rules
48.		06	Recovery of pay	322,002	Internal controls weakness
49.		07	Irregular drawl of pay & allowances	227,040	Internal controls weakness
50.		08	Recovery of advance increments	156,276	Non compliance of Rules
51.	Dy. DEO (M), Sambrial	3	Expenditure without quotations	502,000	Internal controls weakness
52.		06	Recovery of pay during absent period	245,488	Non compliance of Rules
53.		07	Recovery of pay on re-fixation	223,240	Non compliance of Rules
54.		08	Recovery of advance increments	79,980	Non compliance of Rules
55.		10	Recovery of down increments	47,419	Internal controls weakness
56.	EDO (Agriculture).	01	Doubtful expenditure on POL	439,677	Internal controls weakness
57.	RHC, Chawinda	01	Un-justified drawl of pay and allowances	309,560	Internal controls weakness
58.		02	Irregular drawl of NPA	112,500	Internal controls weakness
59.		03	Embezzlement of Govt. Funds	99,078	Internal controls weakness
60.		04	Recovery of HSRA/Conveyance allowance / during leave	46,691	Internal controls weakness
61.		05	Non-deduction of 5% M&R on allotted residence	29,760	Internal controls weakness
62.		06	Recovery of HRA/C.A on allotted residence	26,874	Internal controls weakness
63.	RHC,Klasswala	03	Recovery of HSRA during leave	15,926	Non compliance of Rules
64.	THQ Hospital, Samberial	01	Expenditure on purchase of medicines	1,059,720	Non compliance of Rules
65.	RHC, Begowala	05	Irregular payment of allowances during leave period	75,689	Non compliance of Rules
66.	RHC, Jamkey Cheema	03	Misappropriation of X-Ray films	50,800	Non compliance of Rules
67.	RHC, Kotli Loharan	03	Misappropriation of X-Ray films	49,800	Non compliance of Rules



<b>Sr. #</b>	<b>Name of Formation</b>	<b>AP #</b>	<b>Description of Paras</b>	<b>Amount (Rs)</b>	<b>Nature of Paras</b>
68.		04	Irregular drawl of 5% rent	104,934	Non compliance of Rules
69.		05	Irregular payment of allowances during leave period	48,300	Non compliance of Rules
70.		06	Unauthorized drawl of POL	120,368	Non compliance of Rules
71.	RHC, Satrah	02	Non-recovery of excess payment	261,113	Non compliance of Rules
72.		03	Non recovery of house rent	25,452	Non compliance of Rules
73.	Govt. Special Education Center, VHC, Sialkot	05	Irregular payment of Conveyance Allowance recovery thereof	29,352	Non compliance of Rules
74.	THQ Hospital, Pasrur	03	Irregular expenditure on purchase of medicines	576,950	Non compliance of Rules

**Summary of Appropriation Accounts by Grants  
District Government, Sialkot  
Financial Year 2014-15**

Grant #	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Savings (Rs)	% age
03	Provincial Excise	5,160,000	1005,000	6,165,000	5,781,539	-383,461	6
05	Forest	9,684,000	831,500	10,515,500	10,380,031	-135,469	1
07	Charges on A/c of M. V. Act	2,896,000	687,000	3,583,000	4,051,795	+468,795	13
08	Other taxes and duties	10,465,000	0	10,465,000	9,421,387	-1,043,613	10
10	General Administration	138,807,000	143,669,000	282,476,000	279,243,667	-3,232,333	1
15	Education	6,674,847,340	0	6,674,847,340	6,321,891,645	-352,955,695	5
16	Health	897,085,000	21,397,000	918,482,000	922,638,076	+4,156,076	0
17	Public Health	6,781,000	0	6,781,000	6,282,225	-498,775	7
18	Agriculture	102,870,000	0	102,870,000	96,082,359	-6,787,641	7
19	Fisheries	2,399,000	0	2,399,000	2,140,738	-258,262	11
20	Veterinary	102,927,000	0	102,927,000	96,932,121	-5,994,879	6
21	Cooperative	25,613,000	731,000	26,344,000	26,353,843	+9,843	0
22	Industries	4,595,000	0	4,595,000	3,767,350	-827,650	18
23	Miscellaneous Departments	7,341,000	0	7,341,000	6,597,753	-743,247	10
24	Civil Works	50,071,000	0	50,071,000	45,626,396	-4,444,604	9
25	Communications	78,993,000	331,000	82,303,000	74,329,150	-7,973,850	10
31	Miscellaneous	36,795,000	0	36,795,000	32,840,120	-3,954,880	11
32	Civil Defense	11,105,000	0	11,105,000	8,055,406	-3,049,594	27
<b>Total Non-development</b>		<b>8,168,434,340</b>	<b>171,630,500</b>	<b>8,340,064,840</b>	<b>7,952,415,601</b>	<b>-387,649,239</b>	<b>05</b>
36	Development (Misc.)	0	1,056,906,000	1,056,926,000	1,028,371,897	-28,534,103	3
41	Highways, Roads & Bridges	0	800,227,000	800,227,000	800,015,257	-211,743	0
<b>Total Development</b>		<b>0</b>	<b>1,857,133,000</b>	<b>1,857,133,000</b>	<b>1,828,387,154</b>	<b>28,745,846</b>	<b>02</b>
<b>Grand Total</b>		<b>8168434340</b>	<b>2,028,763,500</b>	<b>10,197,197,840</b>	<b>9,780,802,755</b>	<b>-416,395,085</b>	<b>0</b>
<b>Net Total of Surrender</b>		<b>0</b>	<b>-243,784,220</b>	<b>243,784,220</b>	<b>0</b>	<b>+243,784,220</b>	<b>-</b>
<b>Net Total</b>		<b>8168434340</b>	<b>1,784,979,280</b>	<b>9,953,413,620</b>	<b>9,780,802,755</b>	<b>-172,610,865</b>	<b>02</b>

(Source: Appropriation Accounts for the financial year 2014-2015)

**Non-production of record – Rs43.415 million**

**DO (Live Stock)**

Sr. #	Name of Market Committee	Funds Disbursed (Rs in million)
1	Market Committee Sialkot	2.400
2	Market Committee Daska	0.800
3	Market Committee Pasrur	1.250
4	Market Committee Sambrial	1.100
<b>Total (a)</b>		<b>5.550</b>

**RHC, Chowinda**

Sr. #	Name	Designation	Nature of record
1	Nazir Ahmad	Dispensar	service books and personal files
2	Sarwat Javaid	LHV	service books and personal files
3	M. Nasir Sadiq	OTA	service books and personal files
4	M. Adnan Akbar	L.T	service books and personal files
5	Asma Fayyaz	LHV	service books and personal files
6	Arshad Ali	Radiographer	service books and personal files
7	M. Munir	Homeo dispensar	service books and personal files
8	Arshad Mehmood	Dispensar	service books and personal files
9	M. Sarwar	Micro	service books and personal files
10	M. Anwar	Driver	service books and personal files
11	Mudassr Nazir	Mali	service books and personal files
12	M. Iqbal	Ward servant	service books and personal files
13	Fayaz Ahmad	Tubewell operator	service books and personal files
14	M. Ilyas	Naib qasid	service books and personal files
15	Afzal gill	Sanitary worker	service books and personal files
16	Tanveer masih	Sanitary worker	service books and personal files
17	m. shabir	Vaccinator	service books and personal files
18	Nasim sehar	LHS	service books and personal files
19	Afzal butt	Driver	service books and personal files
<b>Total (b)</b>			<b>Rs3.000 million</b>

**Dy DEO (W-EE), Pasrur**

Sr. #	EMIS CODE	School Name	Amount of NSB (Rs)
1	34320175	GES MODEL NO. 1 PASRUR CITY	935023
2	34320336	GGCMS BHELOKAY	194310
3	34320082	GGES BHULAIR BAJWA	359081
4	34320686	GGES FARID PUR	316474
5	34320085	GGES GARAR BARYAR	162433
6	34320424	GGES KALAKAY NAGRA	353710
7	34320565	GGES KHAN JAJA	161590
8	34320585	GGES KHAPRALA	172071
9	34320083	GGES KUL BAJWA	191780
10	34320366	GGES LOHARKAY	253977
11	34320081	GGES MALOKAY	342843
12	34320101	GGES NAKWAL	327545
13	34320094	GGES RAMKAY	365086

Sr. #	EMIS CODE	School Name	Amount of NSB (Rs)
14	34320069	GGES RANDHAWA	356488
15	34320334	GGES SHAMIR PUR	179539
16	34320078	GGES SORANGIAN	272604
17	34320102	GGES VIRK	245040
18	34320701	GGPS ALI PUR HINJLI	158151
19	34320966	GGPS BEHLAD PUR	215475
20	34320354	GGPS BHAGNIAN	207527
21	34320562	GGPS BHAGO WALI	156894
22	34320678	GGPS BHALLOOR BRAHMNA	175350
23	34320639	GGPS BHARAT	259329
24	34320568	GGPS BHELO MUTTO	261175
25	34320970	GGPS BHOREKAY	210504
26	34320599	GGPS BHULLAR MERAY WALA	152162
27	34320679	GGPS CHAK ARAIAN	274639
28	34320601	GGPS CHAND	200896
29	34320335	GGPS CHAWINDA NO.2	580501
30	34320088	GGPS CM DHODHA	224669
31	34320090	GGPS CM GHATALIAN	172311
32	34320675	GGPS CM GOGIAL	219185
33	34320715	GGPS CM LASU CHAK	169211
34	34320728	GGPS DHAMALA	151304
35	34320581	GGPS DHARI WAL	223723
36	34320473	GGPS DHENGRAN WALI KALAN	292300
37	34320451	GGPS DHENGRAN WALI KHURD	220641
38	34320373	GGPS DOGRAN WALI	219414
39	34320499	GGPS DUGRI HUNDLAN	163927
40	34320592	GGPS GAKHAR WALI	159151
41	34320694	GGPS GUL CHANDER	162164
42	34320726	GGPS HERNANWALI	209691
43	34320416	GGPS JABOKAY	194312
44	34320369	GGPS JAJU PUR	152848
45	34320714	GGPS JARWAL	169810
46	34320598	GGPS JEETO GILL	170631
47	34320693	GGPS JOIAN	207175
48	34320597	GGPS KAHLAN WALI	162595
49	34320400	GGPS KALAY WALI	192154
50	34320551	GGPS KALU GHAZI	220169
51	34320365	GGPS KALU WALI	150788
52	34320414	GGPS KANDAL	160551
53	34320720	GGPS KHADRAL	234265
54	34320579	GGPS KHEWAN CHEEMA	152911
55	34320441	GGPS KOT DINA	169176
56	34320587	GGPS KOTHAY MANGA	169620
57	34320522	GGPS KOTLI HAJI PUR	183562
58	34320566	GGPS KOTLI KHAWAJA	255318
59	34320712	GGPS KOTLI SULAHERIAN	227504
60	34320457	GGPS KRANGALI	206440
61	34320459	GGPS KULAYWALI	151861
62	34320460	GGPS MARDANA	155350
63	34320736	GGPS MARKAL	177508
64	34320344	GGPS MATA HARIAN	162896
65	34320627	GGPS MOHAR	336436
66	34320516	GGPS MURSHAD ABAD	236236
67	34320486	GGPS MUSLIM COLONY PASRUR	434736

Sr. #	EMIS CODE	School Name	Amount of NSB (Rs)
68	34320447	GGPS NATHU KLAIR	228586
69	34320419	GGPS NOUKRIAN BAJWA	185506
70	34320483	GGPS NUNGAL HARSI	338230
71	34320737	GGPS PANDORI	170963
72	34320709	GGPS PINDI KHURD	167489
73	34320425	GGPS PROPI NAGRA	228500
74	34320681	GGPS SABAZ PIR	278968
75	34320468	GGPS SABO MOHAL	495313
76	34320439	GGPS SABOKAY	173857
77	34320707	GGPS SARVANEKAY	173925
78	34320659	GGPS SHAH PUR	179728
79	34320410	GGPS SIHOUR	150914
80	34320586	GGPS SODAGAR PUR	167491
81	34320535	GGPS SUJJOWALI	154343
82	34320730	GGPS TALWANDI DIAL PUR	317231
83	34320422	GGPS TARAR	291943
84	34320683	GMES CHAK MARAL	185864
85	34320431	GMPS DULLOKAY	367684
86	34320284	GMPS MEHRAJKAY	221615
87	34320448	GMPS NAWADAY MALIAN	166227
88	34320351	GMPS SANGRAI PUR	153302
89	34320687	GPS MODEL BOODI	169720
90	34320529	GPS MODEL Doburji Ram CHAND	251290
91	34320292	GPS MODEL GOGIAL	365853
92	34320471	GPS MODEL KOUL PUR	187425
93	34320445	GPS MODEL LALAY WALI	253280
94	34320671	GPS MODEL LALYAL	150112
95	34320268	GPS MODEL MEHDI PUR	166566
96	34320289	GPS MODEL NAKHNAL	178075
97	34320357	GPS MODEL NANGAL BAJWA	161858
98	34320704	GPS MODEL SAID PUR HUNJLI	260406
99	34320360	GPS MODEL SALEEMKAY	211226
100	34320446	GPS MODEL SANGAT PUR	220230
101	34320371	GPS MODEL SARANG PUR	211422
102	34320606	GPS MODEL SODIAN	209476
103	34320364	GPS MODEL THATHI BAJWA	280101
104	34320722	GPSCM KALOAY	304652
105	34320719	MODEL THEKRIAL	212699
<b>Total (c)</b>			<b>24,256,810</b>

### RHC, Kotli Loharan

Name of department	Nature of records	Amount (Rs)
Health centers i.e Machi Khokhar, Marala and Chohag Pur	Medicine consumption	<b>504,046</b>

**Dy. DEO (W-EE), Daska**

S.No	EMIS Code	Name of School	Funds Released (Rs)
1	34310097	GGES Ram Rayan Khurd	430,000
2	34310131	GGES Chean Wali	224,000
3	34310134	GGES Veer Wala	372,000
4	34310430	GGPS Malian Wala	259,000
5	34310435	GGPS Mitranwali	265,000
6	34310440	GGPS Daska Kot 2	358,000
7	34310478	GPSCM Changa	402,000
8	34310489	GGPS Marhana	305,000
9	34310519	GGPSCM Kot Bukhran	290,000
10	34310526	GPS Model Hapu Garha	282,000
11	34310547	GPS Model Sahnay Wali	295,000
12	34310580	GGCMS Satokey	277,000
13	34310581	GMPS Dalakey	347,000
14	34310724	GGPS Changa	358,000
<b>Total (e)</b>			<b>4,464,000</b>

**Dy. DEO (M-EE), Sialkot**

Sr. No.	Name Of School	Amount (Rs)
1	GES Said pur	4.440 million
2	GPS Kala Harawan	
3	GPS Ghogha	
4	GPS Kotli Jaspal	
5	GPS Kharnay	
6	GPS Lalokay	
7	GPS Puli Toop Khana	
8	GPS Kotli Said Amir Ali	
9	GPS Shadiwal	
10	GPS Baz pur	
11	GPS Khalilpur	
12	GPS Hamza Ghous	
13	GPS Guna Khurd No. 1	
14	GPS Nawan Pind Arian	
15	GPS Paki Kotli	
16	GPS Ganjian Khurd	
17	GPS Khambran wala	
18	GPS Propi Arian	
19	GPS Sunder pur	
20	GPS Dogran Kalan	
21	GPS Nand pur	
22	GPS Aujjo wali	
23	GPS Veeram	
24	GPS Ganjian wali Kalan	
25	GPS Bhabrain wala	
<b>Total Amount (f)</b>		<b>4.440 million</b>

**Dy DEO EE-M Sambrial**

1	GPS Allay wali basti	1.200 million
<b>Total Amount (g)</b>		<b>1.200 million</b>
<b>Grand total a to g</b>		<b>43.415 million</b>

**Annex-D**  
Para 1.2.2.1

**Loss to government due to non-auction of  
Collection rights - Rs13.63 million**

Sr. No.	Detail	Land Area
1	Agriculture land Khamranwala	08 kanal -02 marla
2	Agriculture land begowali	26 kanal – 16 marla
3	Jhalki Sialkot	01 Kanal -07 marla
4	Phuklian Sialkot	07 kanal-03 marla
5	Agriculture land koreki daska	59 Acres
6	Aaloo Mahar Daska	11 marla
7	Goeindkay Daska	16 kanal
8	Golian Daska	04 kanal
9	Kanbawala Daska	10kanal-06 marla
10	Adda Begowala Wagon and tanga stand Sambrial	18 marla
11	Nathou Klair Pasrur	19 kanal-07 marla
12	Irki Pasrur	10 marla
13	Thro Mandi Pasrur	265 kanal
14	Mangal bajwa Pasrur	10 marla
15	Jhatoo kay Pasrur	22 kanal -02 marla
16	Chowinda Pasrur	08 kanal-12 marla
17	Zail ghar Pasrur	19 kanal -18 marla
18	Badiana Pasrur	16 marla
<b>PATAN JAAT DISTRICT GOVT. SIALKOT</b>		
19	Ghazipur Gangwal	
20	Guzr reeng	
21	Guzr sikka beli	
22	Guzr dhol kalan	
23	Guzr bhikhriali	
24	Guzr andher	
<b>Total</b>		<b>13.625 million</b>

**Irregular expenditure on leave encashment - Rs3.178 million**

<b>Name</b>	<b>Designation</b>	<b>Period</b>	<b>Amount (Rs)</b>
Mst. Shahnaz Akhtar	Ex-PST (Late)	30-11-2010 to 7.3.2011	26,684
Mst. Rashida Bibi	Ex-PST (Late)	30-11-2011 to 4-1-2012	16,838
Mst. Nasim Begum	PST	31-7-11 to 31-12-11	88,837
Mumtaz begum	PST	12-09-11 to 09-3-12	121,665
Saleema Akhtar	PST	30-11-11 to 14-3-12	57,485
Aslam Masih	Class-IV	10/2012 to 09/2013	117,620
Saira Noreen	AEO	12/12 to 12/13	369,960
Zahida Parveen	PST	14-12-12 to 21-5-13	106,213
Shamshad Bano	PST	16-1-13 to 14-7-13	127,829
Memoona Khatoon	PST	27.4.13 to 10.12.13	130,639
Shamsa	PST	9-4-13 to 9-1-14	154,613
Munawar Begum	PST	29.3.13 to 02/14	141,625
Zohra parveen	PST	11.6.13 to 4.6.14	256,497
Shagufta Parveen	PST	22.2.14 to 4.12.14	189,535
Hajira Begum	PST	12.11.13 to 1.11.14	256,630
Hamida Sultana	PST	5/13 to 04/14	230,810
Amtul Hafeez	PSt	15.7.13 to 7.2.14	96,302
Shamshad Akhtar (late)	PST	17.5.14 to 20.10.14	65,446
Hajira Bibi	PST	3.4.14 to 2.4.15	274,844
Samina Akhtar	PST	22.4.13 to 03/2014	230,700
M. Naveed	Class-IV	1.3.14 to 28.2.15	117,790
<b>TOTAL</b>			<b>3,178,562</b>



**Unauthorized drawl of pay and allowances due to ban  
on appointment of contingent paid staff - Rs2.780 million**

<b>Name</b>	<b>Designation</b>	<b>Date of appointment</b>	<b>Posted at</b>
Syed M. Taj shah	Caretaker	4.4.11	Caretaker hockey stadium
Syed M. Iqbal shah	Caretaker	13.8.12	Caretaker Cricket academy
Abdul Majeed But	comp. oprtor	6.7.12	Do Sports
Syed Wazir Ali	chowkidar	4.4.11	Do Sports
Imdad Ali	chowkidar	18.5.14	Do Sports
Abid Husain	chowkidar	4.4.11	Do Sports
M. Safdar	chowkidar	8.9.11	Sports stadium at kotli ameer
Rehmat Ali	chowkidar	8.9.11	Sports stadium at kotli ameer
Gohar Akbar	chowkidar	1.3.13	Cricket academy
Osama Imtiaz	chowkidar	18.5.14	Cricket academy
Hasan Raza	chowkidar	18.5.14	Hockey Gymnasium
Syed fayaz Shah	chowkidar	8.9.11	Sports stadium at kotli ameer
Syed hsnanin Ali	chowkidar	27.2.13	Hockey Stadium
M. Siknadr	Sweeper	8.3.13	Do Sports
Qaisar Masih	Sweeper	28.3.13	Do Sports
Asif Masih	Sweeper	1.4.11	Gymnasium Hall pasrur road
Sarfraz Masih	Sweeper	18,5.14	Hockey Stadium
M. Mushtaq Khan	Mali	4.4.11	Do Sports
M. Shareef	Mali	4.4.11	Do Sports

**Annex-G**  
Para 1.2.2.6

**Likely misappropriation of Govt. money - Rs.2.144 million**

<b>Sr. #</b>	<b>EMIS CODE</b>	<b>School Name</b>	<b>Amount (Rs)</b>
1	34320080	GGES MODEL ADIL PUR	190,000
2	34320087	GGES BASRA SHAMAY WALA	82,896
3	34320404	GGPS CHAK PROPI	68,500
4	34320426	GMPS MODEL RUKAN ABAD	22,000
5	34320487	GGPS BUN BAJWA NEW	70,500
6	34320490	GGPS BHULLAR RUHI WALA	65,600
7	34320492	GGPS NANGAL KAMLA	40,000
8	34320495	GGPS KUL BAJWA NO. 2	57,500
9	34320502	GGPS HERGAN	67,300
10	34320514	GGPS KHICHIAN BHATIAN	72,157
11	34320557	GPS MODEL BLAGUN	65,436
12	34320614	GGPS LOHARAN WALI	18,800
13	34320615	GGCMS PAJOKAY	96,000
14	34320620	GGPS JHANGI SHAH KHAKI	77,000
15	34320641	GMPS CHAK ISHAQ	36,548
16	34320644	GPS MODEL CHAK RAMDAS	40,000
17	34320645	GGPS CM THAHTAH BAWA	80,000
18	34320691	GGPS JAMAL JAND	90,000
19	34320698	GGPS TATAR PUR	33,124
20	34320702	GGPS JOYA	47,500
21	34320721	GGES RURKI KALAN	304,700
22	34320725	GGES HARPAL	159,000
23	34320734	GMPS BULAR WALI	89,000
24	34320738	GGPS GARHI MEHAY	40,000
25	34320941	GGPS JHUMRAH	52,000
26	34320945	GGPS JAHAR MAHIA	118,180
27	34320944	GGPS Dogri Hndlan	61,000
<b>TOTAL</b>			<b>2,144,741</b>

**Annex-H**  
Para 1.2.2.7

**Unauthorized payment of pay and allowances - Rs1.677 million**

<b>Name</b>	<b>Designation</b>	<b>School</b>	<b>Date of appointment</b>	<b>Basic pay (Rs)</b>
Bushra Bukhari	SESE	GGES Punnwal	7/5/2007	15420
Asia Kousar	ESE	GGES Gujranwali	14/12/2007	12380
Tayyaba Sarwar	EST	GGES Bhainse	9/5/2007	14900
M. Rashid	PST	GMS Kakran	11/12/2004	8100
M.Siddique	PST	GMS Bhatooli	11/12/2004	11050
Shahana Kousar	PST	GGPS Mandal	8/10/2007	10490
Farkhanda Shamsi	PST	GGPS Gajral	18/12/2004	11050
Sodagar Hussain	PST	GGPS Kharany Chak	18/1/2007	8100
Nighat	EST	GGISES Pindi Pnjoran	2/5/2007	12380
Samina Yasmin	EST	GGISES Pindi Pnjoran	2/5/2007	12380
Taiba Sarwar	EST	GGISES Pindi Pnjoran	2/5/2007	12380
Salma Nazli	PST	GGPS Bhaira	30-06-2001	11142
<b>TOTAL</b>				<b>139,772</b>
<b>Rs139,772 x 12 = 1,677,264</b>				

**Non-deduction of GST - Rs17.171 million**

**Dy. DEO (M-EE), Sialkot**

S. #	Name of school	Markaz	Expenditure (Rs)	Sales tax amount (Rs)
1	GES MAHARAJA ROAD SIALKOT	Carporation	277,608	47,193
2	GES NIA MIANA PURA (E)	Carporation	430,000	73,100
3	GES MEENDAR WAL	Dalowali	243,996	41,479
4	GES BHATAY KALAN	Dalowali	325,416	55,321
5	GES BHARTH	Dalowali	464,000	78,880
6	GES GUL BAHAR	Kotli Loharan	180,764	30,730
7	GES SAID PUR	Kotli Loharan	663,312	112,763
8	GES ZAHOORA	Kotli Loharan	390,908	66,454
9	GES KACAH MAND	Phuklian	384,588	65,380
10	GES LOONI	Phuklian	344,868	58,628
12	GES SADDAR PURA	Phuklian	252,632	42,947
14	GES SAHOWALI CHMRANGAN	Sadder	668,792	113,695
15	GES PARTAN WALI	Sadder	570,800	97,036
16	GES KOTLI AMIR ALI	Sadder	318,400	54,128
18	GES MACHI KHOKHAR	Uggoki	300,000	51,000
19	GES ADALAT GARH	Uggoki	881,628	149,877
20	GES CHAK MANDHAR	Uggoki	513,180	87,241
21	GPS NIA MIANA PURA WEST	Carporation	161,200	27,404
22	GES PACCA GARHA	Carporation	490,800	83,436
23	GPS FATEH GARH	Carporation	228,368	38,823
24	GPS MUZAFAR PUR	Carporation	169,780	28,863
25	GES JHUN	Dalowali	88,844	15,103
26	GPS HEER	Dalowali	220,000	37,400
27	GPS JHULKI	Dalowali	191,200	32,504
28	GPS PATESER	Dalowali	148,000	25,160
29	GPS KALA HARAWAN	Dalowali	180,000	30,600
30	GPS GHOGHA	Dalowali	140,000	23,800
31	GPS KOTLI JASPAL	Dalowali	151,200	25,704
32	GPS DHARKALIAN	Dalowali	70,000	11,900
33	GPS WADIAN WALA	Dalowali	304,000	51,680
34	GPS RATTA ARAIAN	Dalowali	227,020	38,593
35	GES LANGRAYALI	Dalowali	384,000	65,280
36	GPS SAHOWALI	Dalowali	109,200	18,564
37	GPS KARLOOP	Dalowali	138,760	23,589
38	GPS WAGRAN	Dalowali	63,000	10,710
39	GES HARAS PUR MALANAY	Dalowali	232,000	39,440
40	GPS KHARANAY	Dalowali	127,524	21,679
41	GPS MISSION HARI PUR	Dalowali	140,800	23,936
42	GPS TAHOU	Dalowali	144,944	24,640
43	GES JOYAN	Dalowali	248,000	42,160
44	GPS BEHLOLA	Dalowali	254,400	43,248
45	GPS GOPAL PUR	Dalowali	183,600	31,212

S. #	Name of school	Markaz	Expenditure (Rs)	Sales tax amount (Rs)
46	GPS LALOKAY	Dalowali	112,000	19,040
47	GPS MALLU CHIT	Dalowali	146,800	24,956
48	GPS SYEDAN WALI SHARQI	Dalowali	126,400	21,488
49	GPS TONGAR	Dalowali	125,888	21,401
50	GPS CHAK KALA	Headmarala	164,000	27,880
51	GPS FOUJDAR GARH	Headmarala	196,000	33,320
52	GES CHAKRALA	Headmarala	308,000	52,360
53	GES DARYA BIDER	Headmarala	386,936	65,779
54	GPS PEER SABAZ	Headmarala	105,128	17,872
55	GPS KOTLI ARAIAN	Headmarala	144,808	24,617
56	GPS HAMU GHAKHAR	Headmarala	92,000	15,640
57	GPS SHER PUR	Headmarala	133,336	22,667
58	GPS DHALAY WALI	Headmarala	126,800	21,556
59	GPS KOTLI RANJHAN	Headmarala	140,000	23,800
60	GPS KOTHAY PATHANAN	Headmarala	137,984	23,457
61	GPS RAHANG	Headmarala	240,000	40,800
62	GPS GUJRAL	Headmarala	99,408	16,899
63	GPS TORAN WAL	Headmarala	72,800	12,376
64	GPS HADALI	Headmarala	160,000	27,200
65	GPS SAIDRA KALAN	Kotli Loharan	118,088	20,075
66	GPS NAI ABADI CHAPRARI	Kotli Loharan	127,116	21,610
67	GPS KOTLI LOHARAN WEST	Kotli Loharan	220,044	37,407
68	GPS BHEARY	Kotli Loharan	143,220	24,347
69	GPS PUNOWAL	Kotli Loharan	95,300	16,201
70	GPS KOTLI BHUTTA	Kotli Loharan	107,360	18,251
71	GPS SHADIWAL	Kotli Loharan	9,104	1,548
72	GPS KHAROTA SYEDAN	Kotli Loharan	180,000	30,600
73	GPS KOTLI LOHARAN EAST	Kotli Loharan	170,788	29,034
74	GES CHAK JUGO	Kotli Loharan	314,760	53,509
75	GPS RAWAL	Kotli Loharan	148,088	25,175
76	GES NAJWAL	Kotli Loharan	310,468	52,780
77	GPS JHUMIAN DALALAN	Kotli Loharan	266,392	45,287
78	GPS KOTLI SAID AMIR ALI	Kotli Loharan	127,512	21,677
79	GPS RANGPUR JATTAN	Kotli Loharan	99,160	16,857
80	GES MEHDI PUR	Kotli Loharan	282,188	47,972
81	GPS NAND PUR	Kotli Loharan	116,940	19,880
82	GPS HAMZA GHOUS	Sadder	212,600	36,142
83	GPS GUNA KHURD NO.1	Sadder	242,460	41,218
84	GPS GARHI MALIAN	Sadder	110,276	18,747
85	GES VARIO	Sadder	114,672	19,494
86	GPS SATO WALI	Sadder	261,428	44,443
87	GES HUNDAL	Sadder	316,168	53,749
88	GPS NAWAN PIND ARIAN	Sadder	238,000	40,460
89	GPS PAKI KOTLI	Sadder	316,000	53,720
90	GPS JOGE	Phuklian	254,900	43,333
91	GPS PHUKLILAN	Phuklian	215,520	36,638
92	GPS BHAINSE	Phuklian	86,684	14,736
93	GPS BAILA BAY CHARAGH	Phuklian	16,196	2,753
94	GPS CHAK KHOJA	Phuklian	155,424	26,422
95	GPS KHALIL PUR	Phuklian	185,092	31,466

S. #	Name of school	Markaz	Expenditure (Rs)	Sales tax amount (Rs)
96	GPS ZINDAH	Phuklian	121,040	20,577
97	GPSCHAK SANTHAL	Phuklian	144,592	24,581
98	GPS CHAK NAO	Phuklian	113,592	19,311
99	GPS UGGOKI	Uggoki	671,836	114,212
100	GPS JAHAR	Uggoki	104,000	17,680
101	GPS CHAK QAZI	Uggoki	215,220	36,587
102	GPS GANJIAN WALI KHURD	Uggoki	163,856	27,856
103	GPS Bhabrian wala	Uggoki	523,000	88,910
104	GPS BOUNKAN	Uggoki	248,000	42,160
105	GPS MOMAN KALAN	Uggoki	212,000	36,040
106	GPS NANGAL	Uggoki	72,140	12,264
107	GPS GHANSAR PUR	Uggoki	85,920	14,606
108	GPS SALEEM PUR	Uggoki	104,980	17,847
109	GPS TIBBI ARIAN	Uggoki	124,288	21,129
110	GPS HASSAN WAL	Uggoki	80,000	13,600
111	GPS SAIDO BEHLOL	Uggoki	72,000	12,240
112	GPS KALA KHAMBRAN	Uggoki	112,000	19,040
113	GPS PROPI ARIAN	Uggoki	122,400	20,808
114	GES CHAK AADIL	Uggoki	229,360	38,991
115	GPS KHAMBRAN WALA	Uggoki	84,000	14,280
116	GPS KAPOORO WALI	Uggoki	198,800	33,796
117	GPS MONGAR	Uggoki	225,024	38,254
118	GPS SUNDER PUR	Uggoki	160,000	27,200
119	GPS GORIAN	Uggoki	204,000	34,680
120	GPS BHARTHAN WALA	Uggoki	126,800	21,556
121	GPS DOGRAN KALAN	Uggoki	20,540	3,492
122	GPS CHAK SEMAN WALI	Uggoki	64,000	10,880
123	GPS KHANNA	Uggoki	180,800	30,736
124	GPS KHAJURI WAL	Uggoki	210,428	35,773
125	GPS NAND PUR	Uggoki	77,276	13,137
126	GPS AUJJO WALI	Uggoki	120,000	20,400
127	GPS SHANKAR PUR	Uggoki	157,120	26,710
128	GES BHAGWAL AWAN	Uggoki	264,168	44,909
130	GPS GOHAD PUR	Uggoki	472,896	80,392
131	GPS BHOLAN WALA	Uggoki	80,000	13,600
132	GPS BAWERIANA	Dalowali	73,722	12,533
133	GPS PULI TOOP KHANA	Dalowali	128,000	21,760
134	GPS SONDHAY	Dalowali	143,140	24,334
135	GPS NAZIR PURA	Headmarala	259,816	44,169
136	GPS BAQAR PUR	Headmarala	81,240	13,811
137	GPS GARHI	Headmarala	114,272	19,426
138	GPS MIANI AWANAN	Headmarala	286,000	48,620
139	GPS RUM	Headmarala	148,000	25,160
140	GPS SAGAR	Kotli Loharan	230,776	39,232
141	GPS BAZ PUR	Kotli Loharan	105,004	17,851
142	GPS CHANI MOLO	Phuklian	113,592	19,311
143	GPS KARAM ABAD	Phuklian	129,456	22,008
144	GPS PUL BAJWAN	Phuklian	172,900	29,393
145	GPS CHANAWAN	Sadder	93,600	15,912
146	GPS NOUL	Uggoki	203,908	34,664

S. #	Name of school	Markaz	Expenditure (Rs)	Sales tax amount (Rs)
147	GPS KOT HARAR	Uggoki	127,500	21,675
148	GPS MC HAJI PURA	Carporation	128,000	21,760
149	GPS MC PURA HERAN	Carporation	78,936	13,419
150	GPS MC RANGPURA	Carporation	190,840	32,443
151	GES MC SHAHAB PURA	Carporation	702,244	119,381
152	GES MC NAIKA PURA SIALKOT	Carporation	260,000	44,200
153	GES MC PURAN NAGAR	Carporation	378,076	64,273
154	GES MC KASHMIRI MOHALAH	Carporation	420,220	71,437
<b>Total (a)</b>				<b>5,324,925</b>

**Dy. DEO (W-EE), Sialkot**

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Sales Tax (Rs)
1	34330098	GGCMS TOORANWAL	4294-2	192622	32746
2	34330099	GGES NIDOKAY	4054-3	242744	41267
3	34330100	GGES JOIAN	4060-1	371008	63071
4	34330102	GGES KOTLI BHUTTA	4488-1	94240	16021
5	34330105	GGES SAIDRA KHURD	8205-3	310017	52703
6	34330106	GGES MINDHERWAL	34284	319446	54306
7	34330107	GMES MODEL BHAROKAY	8166-4	325249	55292
8	34330108	GGES MODEL MODEL PATHAN WALI	4078-1	360446	61276
9	34330109	GGES WADIAN WALA	4111-0	453763	77140
10	34330110	GGES KAMAN WALA	4119-4	243840	41453
11	34330111	GGES DAIT	4109-9	278802	47396
12	34330113	GGES SYEDAN WALI	4151-3	311116	52890
13	34330114	GGES RAI PUR	8128-6	344131	58502
14	34330116	GGES MALLHU CHHIT	4086-3	268597	45662
15	34330118	GGPS NAI ABADI NAJWAL	8265-6	64927	11038
16	34330119	GGES KAN PUR	3454-3	245873	41798
17	34330120	GGES KOTLI SAID AMIR	3506-3	196108	33338
18	34330121	GGES BHANES	4357-0	141202	24004
19	34330122	GGES KACHI MAND	4269-5	221148	37595
20	34330123	GGES PAK SIALKOT	4022-3	283141	48134
21	34330124	GGES MIANI	3646-3	584831	99421
22	34330125	GGES HAQ SIALKOT	8168-8	275750	46877
23	34330126	GGES APWA SIALKOT	9012-1	384309	65332
24	34330127	GGES Z.M.OXFORD	3638-7	227790	38724
25	34330128	GGES J AND K SIALKOT	4029-6	337104	57308
26	34330129	GGES STANDARD SIALKOT	8170-9	349003	59330
27	34330131	GMES MODEL TALWARA MUGHLAN	4069-8	530123	90121
28	34330132	GGES ZAHOORA	8252-5	319526	54319
29	34330133	GGES RAWAL	3460-1	239076	40643
30	34330135	GGES DHEERA SANDA	4063-6	382105	64958
31	34330136	GGES HAMZA GHOUS	4327-3	164507	27966
32	34330137	GES MODEL DHILAM GHAZI	9337-1	409639	69639
33	34330138	GES MODEL GUJRAN WALI	4039-1	472811	80378
34	34330140	GGES MODEL BUTTER	3658-8	431279	73317
35	34330141	GGES JOURIAN KHURD	4314-2	256657	43632
36	34330146	GGES SUNDER PUR	4493-8	242042	41147
37	34330148	GGES KAIR WALI	9010-7	230058	39110
38	34330150	GGES KHAMBRAN WALA	4464-3	192590	32740
39	34330153	GGES BOUNKEN	4336-7	391304	66522

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Sales Tax (Rs)
40	34330155	GGES KOTLI BHUTTA	4311-7	406844	69163
41	34330159	GGPS JINNAH MEMORIAL MIANA PUR	9008-6	309435	52604
42	34330403	GGPS MISSION HUNTER PURA	4289-6	259842	44173
43	34330408	GPS MODEL LALIAN	4215-1	204909	34835
44	34330410	GGPS HURI PUR	3501-4	140312	23853
45	34330411	GGPS KALA HARAWAN	3548-9	165468	28130
46	34330412	GGPS DARGAN WALI	3504-0	135062	22960
47	34330413	GGPS MAHEL	4050-6	185466	31529
48	34330414	GGPS BEHLOLA	4040-1	136933	23279
49	34330415	GGPS DHANDAL	3438-0	87761	14919
50	34330416	GGPS LALOKAY	4012-8	97207	16525
51	34330417	GGPS KHOKHAR HAIDER	4061-3	131964	22434
52	34330418	GGPS DHAISIAN	4108-7	69823	11870
53	34330419	GMPS RAJA HARPAL	4028-4	193520	32898
54	34330420	GGPS NANDI PUR	4047-3	119351	20290
55	34330421	GMPS MAQUABAR	4150-0	172405	29309
56	34330422	GGPS KHOKHAR SULAHERIAN	4101-4	101128	17192
57	34330423	GGPS CHANDHAR NO.2	4038-0	90401	15368
58	34330424	GPS model KULI SALAH	3422-3	204661	34792
59	34330425	GPS MODEL KAROOL	3486-3	241699	41089
60	34330426	GGPS TOUNKEN	3421-1	112485	19122
61	34330427	GGES RAHIM PUR KHICHIAN	3456-7	166895	28372
62	34330428	GGPS BHOTH NO.2	3500-2	198876	33809
63	34330429	GGPS QADIR ABAD	3491-0	85530	14540
64	34330430	GMPS BHOTH NO1	3476-8	285049	48458
65	34330431	GMPS RASOOL PUR AWANA	3569-1	121896	20722
66	34330432	GPS MODEL CHAK SADA	4035-4	279433	47504
67	34330433	GGPS TAHU	4125-2	67810	11528
68	34330434	GGPS ASSU MEHTA	3495-7	132391	22506
69	34330436	GGPS HARAS PUR	3572-4	66790	11354
70	34330437	GPS MODEL KASEERAY	3600-6	77390	13156
71	34330438	GPS MODEL VAINCE UNCHA	4139-0	117269	19936
72	34330439	GGPS KAJLIAL	3477-0	70560	11995
73	34330440	GPS MODEL CHAK KHANA	3492-1	128707	21880
74	34330441	GGPS TAJER TAROKANA	3484-0	108589	18460
75	34330442	GGPS HEER	3465-1	97003	16491
76	34330443	GGPS MAHAL TAJER	3539-5	97537	16581
77	34330445	GMES JHULKI	3418-9	221891	37721
78	34330447	GGPS PATAISER	3546-5	121039	20577
79	34330448	GGPS SIDH	3581-8	89387	15196
80	34330449	GGPS JALPOHAN WALI	3463-7	79010	13432
81	34330450	GPS MODEL MULHAPER	3483-8	66941	11380
82	34330451	GPS MODEL SAHALIA	3474-4	115016	19553
83	34330452	GPS MODEL BHOJ PUR	3473-2	200211	34036
84	34330453	GGES BHATAY KALAN	4024-7	310286	52749
85	34330454	GGPS BHATAY KHURD	4041-2	86151	14646
86	34330455	GPS MODEL URA	4072-1	227014	38592
87	34330456	GGPS KULU PIARA	4004-6	84230	14319
88	34330457	GPS MODEL MALAY CHAK PURANA	3442-4	263579	44808
89	34330458	GGPS KARLOOP	4097-1	145155	24676
90	34330459	GGPS SABO SANDHA	4023-5	108081	18374
91	34330460	GGPS DHENGLA	3472-1	137686	23407
92	34330461	GGPS GARHI BHOORA	4066-2	90114	15319
93	34330462	GGPS SADRAY	4098-2	143959	24473



Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Sales Tax (Rs)
94	34330463	GPS MODEL MALAY CHAK NIA	3461-3	175294	29800
95	34330464	GGPS JAJJAY	3488-7	114962	19544
96	34330465	GGPS JAJJAY RAMDAS	6893-	146083	24834
97	34330466	GGPS CHAK LOHARAN	4003-4	132774	22572
98	34330467	GGPS MAHAL KOTLI	4042-4	83562	14205
99	34330468	GGPS GHOGA	4147-7	151542	25762
100	34330469	GGPS DHARKALIAN	4170-1	167008	28391
101	34330470	GGPS JASPAL KOTLI	4160-5	57908	9844
102	34330471	GGPS MAHAL MAGRA	4099-4	14754	2508
103	34330472	GPS MODEL BHOONI	3582-0	166937	28379
104	34330473	GGPS CHANDHAR NO.1	8184-3	102428	17413
105	34330474	GPS MODEL SUDHAR WALI	4117-1	190316	32354
106	34330475	GGPS DHONDA	4081-4	147550	25083
107	34330476	GGES RATA ARAIAN	4156-1	223921	38067
108	34330477	GGPS NAI ABADI BHAROKAY	1939-1	92782	15773
109	34330478	GGPS RANGNATH PUR	4238-7	95707	16270
110	34330479	GPS MODEL KAIS	3653-	387930	65948
111	34330480	GGPS KOTLI ARAIAN	4151-1	84198	14314
112	34330481	GGPS JHUN	3505-1	99841	16973
113	34330482	GGPS MALKAY SHARAF DIN	4094-5	11309	1923
114	34330485	GGPS UMRAN WALI	4167-8	65837	11192
115	34330486	GPS MODEL CHAK KAREEM	4195-1	163277	27757
116	34330491	GGPS DHALAY WALI	4245-7	110257	18744
117	34330492	GGPS RAWAL KUKAR	4342-5	97579	16588
118	34330493	GPS MODEL CHOOR CHAK	4193-7	86072	14632
119	34330494	GGPS LADO PINDI	4244-5	83240	14151
120	34330495	GGPS CHAK CHAO	4246-9	109125	18551
121	34330496	GGPS DARYA BIDDER	4242-1	84144	14304
122	34330497	GGPS SAROBAY	4215-1	82132	13962
123	34330498	GGPS BAQAR PUR	4212-5	127988	21758
124	34330499	GGPS BADIAN	4293-1	96481	16402
125	34330500	GGPS PINDI KHOKHAR	4188-1	116942	19880
126	34330501	GGPS RAN	4208-1	83602	14212
127	34330502	GGPS CHIBRAY WALI	4568-4	7149	1215
128	34330503	GGPS ROMAL SYEDAN	4270-4	84460	14358
129	34330504	GPS MODEL HERNAH	4297-8	151600	25772
130	34330505	GGPS MACHRALA	4206-7	155898	26503
131	34330506	GGPS CHAKRALA	4207-9	144936	24639
132	34330507	GGPS ACHRAN	4285-9	142535	24231
133	34330508	GGPS BHADAR PUR	4218-6	199709	33950
134	34330509	GGPS KOTHAY PATHANAN	4229-3	97792	16625
135	34330513	GGPS SHEER PUR	4246-9	85206	14485
136	34330514	GGPS CHAKKI	4228-1	76782	13053
137	34330519	GGPS MAHOTAY	4224-4	92104	15658
138	34330526	GGEMES RAHANG	8832-6	529627	90037
139	34330529	GMS MOAZAM ABAD	4302-3	114340	19438
140	34330530	GGPS MANDHAL	3584-3	102711	17461
141	34330531	GMPS PINDI MANDLA	8051-6	135965	23114
142	34330532	GMPS KOTLI CHANDU	4281-1	16646	2830
143	34330533	GGPS GUJRAL	3464-9	145838	24792
144	34330534	GGPS THAY DARGAI	4317-8	86172	14649
145	34330535	GMPS WAZERAY CHAK	3545-3	96113	16339
146	34330536	GPS MODEL SARHALI	4563-5	200136	34023
147	34330537	GMPS CM CHAK PUTLIAN	8092-0	204934	34839
148	34330538	GGPS MIANI PATHANA	4381-5	119996	20399

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Sales Tax (Rs)
149	34330539	GGPS MATRAL KALAN	3459-2	107325	18245
150	34330540	GGMS KUBAY CHAK	4237-5	72675	12355
151	34330541	GMPS CHAK KHARANAY	4325-0	140893	23952
152	34330542	GGPS BECHOWAL	8203-0	129791	22065
153	34330543	GGPS SARFRAZ PUR	4458-5	87037	14796
154	34330544	GMPS BHAGAL	3384-6	112307	19092
155	34330545	GMPS RANG PUR SAROCHAN	4292-9	133865	22757
156	34330546	GGPS BHEERA	4346-2	92751	15768
157	34330547	GGES BHAIKY	4395-8	145220	24687
158	34330548	GGES HADALI	8059-1	216507	36806
159	34330549	GMPS PINDI PANJORAN	8165-2	158433	26934
160	34330550	GGES IQBAL SHAHED PINDI PNJORAN	8170-1	288737	49085
161	34330552	GGPS RUM	8034-1	128147	21785
162	34330553	GGPS CHAK AMBO	8039-0	238778	40592
163	34330554	GMPS CHEELA	4398-9	128109	21779
164	34330555	GGES PUNOWAL	3579-7	244940	41640
165	34330556	GGPS CHAK ROMALA	4326-1	98724	16783
166	34330557	GMPS MALOWAL	4203-1	156056	26530
167	34330558	GMPS SHEENI	8282-8	222175	37770
168	34330559	GGPS CHAK BHARAT	4499-9	69339	11788
169	34330560	GGES RATOWAL	3457-9	110192	18733
170	34330561	GGPS DINGA	4201-8	106146	18045
171	34330562	GGPS MEMO JOYA	8096-7	13562	2306
172	34330563	GPS MODELCHOUGH PUR	8081-2	122745	20867
173	34330564	GPS MODEL CHADHALA	8304-5	128405	21829
174	34330565	GGPS DHUNI CHAND	8315-2	95453	16227
175	34330566	GGPS ROLIWAL	4431-1	107727	18314
176	34330567	GGPS KOTHAY ARAIAN	4209-2	139454	23707
177	34330569	GPS MODEL KOTHERA	4198	112741	19166
178	34330570	GPS MODEL AIMA	4219-1	163458	27788
179	34330571	GPS MODEL RADIAL	8041-1	183589	31210
180	34330572	GGPS KAKWAL	4312-9	158856	27006
181	34330573	GGPS KOTLI LOHARAN WEST	4359-3	191577	32568
182	34330574	GMPS CHAK SADAVE	8156-9	100503	17085
183	34330575	GMPS BHULLA	4335-5	231748	39397
184	34330576	GGPS DHAPAY	8236-1	103143	17534
185	34330577	GMPS KOTLI VERYAM	8155-7	70977	12066
186	34330578	GGPS GHALIAN	4377-1	72329	12296
187	34330579	GGPS CHAK BILA NOCH	4451-2	75889	12901
188	34330581	GGPS PALORA KALAN	3559-6	146910	24975
189	34330582	GGPS PINDI HIRAN	8265-6	75737	12875
190	34330583	GGPS TILK PUR	3490-6	73657	12522
191	34330584	GMPS ROMAL JATTAN	8223-1	137520	23378
192	34330585	GGPS CHHANI ACHRAN	3487-6	92008	15641
193	34330586	GGPS GUL BAHAR KALAN	3543-0	99548	16923
194	34330587	GGPS GHUG	3516-9	1689	287
195	34330588	GGPS RANG PUR JATTAN	3516-9	134774	22912
196	34330589	GGCMS DHOOL	3749-0	88715	15082
197	34330590	GGPS NAND PUR	3602-0	116944	19880
198	34330591	GGPS GUL BAHAR KHURD	3593-7	104466	17759
199	34330592	GMPS CHAPRARI	3514-5	314182	53411
200	34330593	GPS MODEL SALEH PUR	3528-8	383074	65123
201	34330594	GGPS CHAPRAR BALA	3533-4	127884	21740
202	34330595	GPS MODEL AHMEL PUR	3561-7	158413	26930

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Sales Tax (Rs)
203	34330596	GMPS DHENGAL	3673-0	165840	28193
204	34330597	GGPS CHADHALI	3527-6	160626	27306
205	34330598	GGPS BANOOT	3509-9	120714	20521
206	34330599	GGPS JHUMBAN DALALAN	3527-6	75651	12861
207	34330600	GGPS JOGO CHAK	3482-6	227254	38633
208	34330601	GGPS MLAGAR PUR	3555-9	129686	22047
209	34330602	GPS MODEL SURG PUR	3499-4	205859	34996
210	34330603	GGPS SAID PUR	3574-8	112503	19126
211	34330604	GMPS HAIL JATTAN	3489-9	196128	33342
212	34330605	GGPS NAI ABADI CHAPRARI	3514-5	120236	20440
213	34330606	GPS MODEL PATWAL	3513-3	142117	24160
214	34330607	GMPS CHANGA	3542	90583	15399
215	34330608	GMPS AKBAR ABAD	4093-3	540011	91802
216	34330609	GGMPS ANJOTER	4025-9	213228	36249
217	34330610	GGPS CHANU MOME	4048-5	175742	29876
218	34330611	GGMPS KOTLA AMBANWALA	4051-8	328832	55901
219	34330612	GGMPS BAIKHO CHAHOOR	4031-7	223136	37933
220	34330613	GGES KUNDAN PUR	3431-7	498687	84777
221	34330614	GMPS MEHAL	8146-3	125871	21398
222	34330615	GPS MODEL BAJWAL	4273-0	189338	32187
223	34330616	GMPS KAKRAN	8212-3	328263	55805
224	34330617	GGPS HAIL BAJWAN	8202-8	164700	27999
225	34330618	GGPS GANGWAL	4305-9	83667	14223
226	34330619	GPS MODEL SHAH PUR	4373-3	89452	15207
227	34330620	GGPS SADDAR PURA	4300-0	95279	16197
228	34330621	GGES KHALIL PUR	4284-7	197060	33500
229	34330622	GGPS CM CHAK SANTHAL	8163-9	171777	29202
230	34330623	GPS MODEL GIDH PUR	8250-1	126481	21502
231	34330624	GMPS MARWAL	8136-8	224182	38111
232	34330625	GGPS SEERH	8413-2	113747	19337
233	34330626	GMS KOTLI MANALIAN	8253-7	128215	21797
234	34330627	GPS MODEL BHATOLI BRHAMNA	8140-2	125911	21405
235	34330628	GGPS CM PUL BAJWAN	4352-1	158800	26996
236	34330629	GGPS CHAK NAO	8145-1	83277	14157
237	34330630	GGPS KULIAN CHANOOR	8195-9	98921	16817
238	34330632	GGPS MARHAL	8171-1	83082	14124
239	34330633	GGPS PINDI BAJWAN	8147-5	143256	24354
240	34330634	GGPS CHAK BHARAT	8257-4	67440	11465
241	34330635	GPS MODEL JHANG KALAN	4375-7	122891	20892
242	34330636	GGPS CHAK POUNDRA	4327-3	103404	17579
243	34330637	GGPS PAPEEN		4464	759
244	34330638	GGPS JANGLORA	4306-1	96839	16463
245	34330639	GMPS DAYAWARA	8127-4	136983	23287
246	34330641	GGPS JOGE	8444-1	68371	11623
247	34330642	GGPS CHAK KHOJA	8175-8	96059	16330
248	34330643	GGPS JHUMIAN BAJWAN	4340-1	75802	12886
249	34330644	GPS MODEL BALI MINHASAN	4309-6	176102	29937
250	34330647	GGPS GHAZI PUR	4287-2	80070	13612
251	34330650	GMPS MODEL DHEERA	4333-1	126260	21464
252	34330653	GGPS KUNDAL KHURD	4507-0	67418	11461
253	34330654	GGPS SAHONTI	8159-4	124830	21221
254	34330655	GGPS BHOOR	8227-8	113230	19249
255	34330656	GPS MODEL SUKHIAL	4274-1	126586	21520
256	34330657	GGPS BIDESER	4282-3	75196	12783
257	34330658	GGPS BALIWAD		14822	2520

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Sales Tax (Rs)
258	34330659	GPS MODEL DHAN KOT	8179-5	146689	24937
259	34330660	GGPS KHARI	4473-2	92614	15744
260	34330661	GGPS BHOLI SYMBLI	4527-1	75312	12803
261	34330663	GGPS JHANG KHURD	8220-5	95691	16267
262	34330664	GGPS CHAK PURANA	4513-8	96969	16485
263	34330666	GGPS DAIRY FORM	3485-1	81696	13888
264	34330668	GGPS PACCA GARHA	4324-8	354293	60230
265	34330669	GGPS LAL KURTI	3503-8	104614	17784
266	34330670	GGES PAKKI KOTLI	4014-1	390301	66351
267	34330671	GGPS KOTLI AMIR ALI	3702-3	91185	15501
268	34330672	GGPS DOBURJI ARAIAN	4091-0	278556	47354
269	34330673	GGPS CHAH GONDLAN	3768-8	136247	23162
270	34330674	GGPS MUGHLAN WALI	3647-1	83676	14225
271	34330675	GPS MODEL RAM GARHA	4165-4	119608	20333
272	34330676	GGPS DOBURJI MALIAN	3675-3	243489	41393
273	34330677	GMPS SADRA BADRA	3673-0	293318	49864
274	34330678	GGPS RANG PURA NO.2	4092-1	156838	26663
275	34330679	GMPS KAKAY WALI	4027-2	298067	50671
276	34330680	GGPS GHAZI PUR	2133-2	93026	15814
277	34330681	GGPS KISHNAY WALI	4144-1	102234	17380
278	34330682	GGPS NIZAM PUR GHALIAN	4265-8	162521	27629
279	34330683	GES MODEL RAKHANAY	4032-9	170339	28958
280	34330684	GGPS JODHAY WALI KHURD	4075-6	90838	15442
281	34330685	GGPS NIZAM ABAD	3740-8	350860	59646
282	34330686	GGPS ITTIFAQ PURA	4095-7	163937	27869
283	34330687	GGPS KHADIM ALI	8234-8	241927	41128
284	34330688	GGPS PAK MILLET	2136-1	109701	18649
285	34330690	GGPS GHOUS PURA	3636-0	370599	63002
286	34330691	GGPS BOGRHA	3640-8	197764	33620
287	34330692	GGPS PULI TOOP KHANA	8184-1	149253	25373
288	34330693	GGPS SATO WALI	4070-7	131655	22381
289	34330694	GPS MODEL WALANAY	4077-0	275280	46798
290	34330695	GPS MDEL CHAK GILLAN	4082-6	110792	18835
291	34330696	GGPS BHANAY WALI	4074-4	246568	41917
292	34330697	GGPS NAWAN PIND NO.3	8158-2	159154	27056
293	34330698	GGPS KOT KOURA	4171-2	134906	22934
294	34330699	GGPS LADHAR	4013-0	181727	30894
295	34330700	GGPS KALAY WALI	4027-2	155498	26435
296	34330701	GGPS SIRAJ WALI	4090-8	128519	21848
297	34330702	GGPS AKKI WALI	4083-6	117016	19893
298	34330703	GES MODEL KOHAR	4089-2	227991	38758
299	34330704	GGPS DHUDIAN WALI	4030-5	155660	26462
300	34330705	GGPS KISHAN PURA	4144-1	81652	13881
301	34330706	GGPS KOTLI HER NRAIN	4036-6	181188	30802
302	34330707	GGMPS CHOUNI SULAHERIAN	4055-5	253126	43031
303	34330708	GGES KOT MANDIAN WALA	4026-1	328987	55928
304	34330709	GP modelS REHMAT ABAD	4056-7	139215	23667
305	34330713	GPS MODEL RAJWAN	4297-8	246202	41854
306	34330714	GPS MODEL GURDHEN PUR	4194-9	119067	20241
307	34330715	GPS MODEL TOWN	4417-1	227778	38722
308	34330716	GGPS NANO WALI	4290-5	121882	20720
309	34330718	GGPS MAHAL MATANWALA	4049-7	13200	2244
310	34330719	GGPS MAHAL CHANAWAN	4096-9	84053	14289
311	34330720	GPS MODEL SANDRANA	4064-9	423988	72078
312	34330721	GGPS GUNA KHURD	4080-0	120649	20510

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Sales Tax (Rs)
313	34330722	GGMPS PRAG PUR	4043-6	125156	21277
314	34330723	GGPS SAHO WALI	4057-9	245993	41819
315	34330724	GPS MODEL LAKHAN PUR	4053-1	159862	27177
316	34330725	GGMPS MANDIAN WALA	4026-1	338438	57534
317	34330726	GPS model JOHDAY WALI KALAN	4294-2	180880	30750
318	34330728	GGMPS CHRIND	4126-4	267946	45551
319	34330729	GPSMODEL GHATO RORA	4079-3	137396	23357
320	34330730	GGMPS KOT RAJKORE	4063-7	129757	22059
321	34330731	GGMPS MOHAL GACHAY	4062-5	107643	18299
322	34330732	GGPS PAKAR PUR	4124-1	66227	11259
323	34330733	GPS MODEL VINJAL	4096-1	128555	21854
324	34330734	GGPS GARBLA SYEDAN	8174-6	142690	24257
325	34330735	GGPS ATHWAL	3479-3	82432	14014
326	34330738	GMPS DHANAY	9029-9	452764	76970
327	34330739	GGPS GOHAD PUR		297303	50542
328	34330740	GGPS BHINDER	562-0	157197	26723
329	34330741	GPS MODEL SUNDHWALA	4328-5	136875	23269
330	34330742	GMPS DULCHEKAY NO.1	4338-1	473334	80467
331	34330743	GGPS RAHIM PUR	4334-3	309594	52631
332	34330744	GMPS MODEL RAI PUR	4316-6	428207	72795
333	34330745	GGPS VEERAM	4376-9	149382	25395
334	34330746	GGPS CHAK QAZI	4349-8	123898	21063
335	34330747	GPS MODEL DOGRAN WALA	4348-6	366242	62261
336	34330748	GGPS JHAR	4370-8	83277	14157
337	34330749	GGMPS GANJIAN WALI KALAN	4445-4	185085	31464
338	34330750	GPS MODEL TOWN UGGOKI	4347-2	110033	18706
339	34330755	GGPS LODHRAY	4450-1	101822	17310
340	34330756	GGPS JALIAN WALA	4393-4	229529	39020
341	34330757	GGPS ROHAIL PURA	9319-4	116488	19803
342	34330758	GMPS KOT MANA	4323-6	165494	28134
343	34330759	GPS MODEL SHATAB GARH	9315-7	374258	63624
344	34330760	GGPS ADALAT GARH OLD	9015-1	211547	35963
345	34330761	GGPS MAHAL KINGRA	9014-4	162266	27585
346	34330762	GGPS BHABRIAN WALA	9011-9	624057	106090
347	34330763	GGPS MOMAN KALAN	4425-3	208140	35384
348	34330764	GGPS MOMAN KHURD	591-0	118505	20146
349	34330765	GGPS MALKAY KHURD	4286-1	121485	20652
350	34330766	GGES NOUL	4267-1	288339	49018
351	34330767	GPS MODEL BAHU BHATTI	4496-3	160767	27330
352	34330768	GGES JOURIAN KALAN	9027-5	224268	38126
353	34330769	GPS MODEL GADARAY	8410-7	221772	37701
354	34330770	GGPS SHANKER PUR	4371-0	80844	13743
355	34330771	GMPS DHUBULA	4280	297934	50649
356	34330772	GGPS DHUTAL	4308-4	225869	38398
357	34330773	GGPS HARAR	4364-0	196370	33383
358	34330775	GGPS SUKHNIAN	729-3	74784	12713
359	34330776	GPS MODEL BASANT PUR	4478-6	120670	20514
360	34330777	GGPS RATIAN SYEDAN	4396-0	161060	27380
361	34330778	GMPS OULAKH JATTAN	601-4	114063	19391
362	34330779	GGPS JHATTA	4521-0	356556	60615
363	34330780	GMPS DUGRI ARIAN	4485-6	149206	25365
364	34330781	GGPS SHAH BLOCK	4365-1	76107	12938
365	34330782	GGPS PAKHAR PUR	4304-7	83017	14113
366	34330783	GGPS BADIAN	4424-1	90296	15350
367	34330784	GGPS LAL PUR	2283-0	68502	11645

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Sales Tax (Rs)
368	34330785	GGPS GAGAY WALI	4418-3	133299	22661
369	34330786	GGPS CHAK HARAR	4422-8	80179	13630
370	34330787	GGPS KHAJURI WALA	4301-1	76799	13056
371	34330788	GGPS DOGRAN KALAN	2480-4	201858	34316
372	34330789	GGPS GHANSAR PUR	4332-0	82627	14047
373	34330790	GGPS TIBBI ARAIAN	4343-7	83711	14231
374	34330791	GGPS SALEEM PUR	4417-1	101605	17273
375	34330792	GGPS NANGAL	4275-3	91331	15526
376	34330793	GGPS GORIAN	4366-3	90275	15347
377	34330795	GGES BHARTHAN WALA	4337-9	152387	25906
378	34330796	GGPS MACHI KHOKHAR	4374-5	235124	39971
379	34330798	GGPS KOTLI TALIAN	4372-1	118312	20113
380	34330799	GGPS CHAK MANDHAR	3494-5	176043	29927
381	34330800	GGPS PROPI ARAIAN	3534-6	112091	19056
382	34330811	GGPS GANJIAN WALI KHURD	9028-7	146507	24906
383	34330812	GGPS OULAKH AWANAN	4447-8	93697	15929
384	34330813	GGCMS ADALAT GARH	9009-8	693700	117929
385	34330814	GGCMS BHAGWAL AWAN	4310-5	241820	41109
386	34330815	GGPS KALA GHUMNA	4505-6	151283	25718
387	34330816	GPS MODEL GANDAY WALI	4276-5	71600	12172
388	34330817	GGPS HASSAN WAL	4315-4	73506	12496
389	34330818	GGPS CHAK ADIL	4320-1	97775	16622
390	34330819	GGPS MEELO DHENGLA		87762	14920
391	34330821	GGPS BHOLAN WALA	4511-4	90145	15325
392	34331001	GGPS DULCHEKAY NO.2	4369-9	198448	33736
393	34331002	GGPS AJJO WALI	4476-2	154943	26340
394	34331015	GPS MODEL PANWAL	3480-2	121906	20724
395	34331016	GPS MODEL KAHLIAN	4354-4	77731	13214
396	34331017	GGPS KOTLI DIL PATIAN	8289-4	99483	16912
397	34331019	GGPS MC DARA KAKAY ZIAN	3009-1	111896	19022
398	34331020	GGPS MC HAJI PURA	1520-5	297268	50536
399	34331021	GGPS MC MOHALLA KHATEKAN	4110-8	204882	34830
400	34331022	GGPS MC SHAJAH ABAD	4182-0	231622	39376
401	34331023	GGPS MC TIBBA SYEDAN	4015-3	106134	18043
402	34331024	GGPS AMANAT PURA	4351-9	141923	24127
403	34331025	GGES MC SHAHAB PURA	9239-1	553284	94058
404	34331028	GGES MC ABBOT ROAD SIALKOT	8267-0	251378	42734
405	34331029	GGES MC MIANA PURA SIALKOT	3696-6	472535	80331
406	34331030	GGES MC KASHMIRI MOHALLAH	3650-3	235994	40119
407	34331032	GPS MODEL NAI ABADI NOOR PURA	4033-1	183152	31136
<b>TOTAL (B)</b>				<b>73491702</b>	<b>11,846,623</b>
<b>TOTAL (A)</b>					<b>5,324,925</b>
<b>GRAND TOTAL</b>					<b>1,7171,548</b>

**Non-deduction of Income tax - Rs8.64 million**

**Dy. DEO (M-EE), Sialkot**

Sr. #	School Name	Name of Markaz	Expenditure (Rs)	Income tax (Rs)
1	GES MAHARAJA ROAD	Carporation	277,608	12,492
2	GES NIA MIANA PURA (E)	Carporation	430,000	19,350
3	GES MEENDAR WAL	Dalowali	243,996	10,980
4	GES BHATAY KALAN	Dalowali	325,416	14,644
5	GES BHARTH	Dalowali	464,000	20,880
6	GES GUL BAHAR	Kotli Loharan	180,764	8,134
7	GES SAID PUR	Kotli Loharan	663,312	29,849
8	GES ZAHOORA	Kotli Loharan	390,908	17,591
9	GES KACAHI MAND	Phuklian	384,588	17,306
10	GES LOONI	Phuklian	344,868	15,519
12	GES SADDAR PURA	Phuklian	252,632	11,368
14	GES SAHOWALI CHAMRANGAN	Sadder	668,792	30,096
15	GES PARTAN WALI	Sadder	570,800	25,686
16	GES KOTLI AMIR ALI	Sadder	318,400	14,328
18	GES MACHI KHOKHAR	Uggoki	300,000	13,500
19	GES ADALAT GARH	Uggoki	881,628	39,673
20	GES CHAK MANDHAR	Uggoki	513,180	23,093
21	GPS NIA MIANA PURA WEST	Carporation	161,200	7,254
22	GES PACCA GARHA	Carporation	490,800	22,086
23	GPS FATEH GARH	Carporation	228,368	10,277
24	GPS MUZAFAR PUR	Carporation	169,780	7,640
25	GES JHUN	Dalowali	88,844	3,998
26	GPS HEER	Dalowali	220,000	9,900
27	GPS JHULKI	Dalowali	191,200	8,604
28	GPS PATESER	Dalowali	148,000	6,660
29	GPS KALA HARAWAN	Dalowali	180,000	8,100
30	GPS GHOGHA	Dalowali	140,000	6,300
31	GPS KOTLI JASPAL	Dalowali	151,200	6,804
32	GPS DHARKALIAN	Dalowali	70,000	3,150
33	GPS WADIAN WALA	Dalowali	304,000	13,680
34	GPS RATTA ARAIAN	Dalowali	227,020	10,216
35	GES LANGRAYALI	Dalowali	384,000	17,280
36	GPS SAHOWALI	Dalowali	109,200	4,914
37	GPS KARLOOP	Dalowali	138,760	6,244
38	GPS WAGRAN	Dalowali	63,000	2,835
39	GES HARAS PUR MALANAY	Dalowali	232,000	10,440
40	GPS KHARANAY	Dalowali	127,524	5,739
41	GPS MISSION HARI PUR	Dalowali	140,800	6,336
42	GPS TAHOU	Dalowali	144,944	6,522
43	GES JOYAN	Dalowali	248,000	11,160
44	GPS BEHLOLA	Dalowali	254,400	11,448

<b>Sr. #</b>	<b>School Name</b>	<b>Name of Markaz</b>	<b>Expenditure (Rs)</b>	<b>Income tax (Rs)</b>
45	GPS GOPAL PUR	Dalowali	183,600	8,262
46	GPS LALOKAY	Dalowali	112,000	5,040
47	GPS MALLU CHIT	Dalowali	146,800	6,606
48	GPS SYEDAN WALI SHARQI	Dalowali	126,400	5,688
49	GPS TONGAR	Dalowali	125,888	5,665
50	GPS CHAK KALA	Headmarala	164,000	7,380
51	GPS FOUJDAR GARH	Headmarala	196,000	8,820
52	GES CHAKRALA	Headmarala	308,000	13,860
53	GES DARYA BIDER	Headmarala	386,936	17,412
54	GPS PEER SABAZ	Headmarala	105,128	4,731
55	GPS KOTLI ARAIAN	Headmarala	144,808	6,516
56	GPS HAMU GHAKHAR	Headmarala	92,000	4,140
57	GPS SHER PUR	Headmarala	133,336	6,000
58	GPS DHALAY WALI	Headmarala	126,800	5,706
59	GPS KOTLI RANJHAN	Headmarala	140,000	6,300
60	GPS KOTHAY PATHANAN	Headmarala	137,984	6,209
61	GPS RAHANG	Headmarala	240,000	10,800
62	GPS GUJRAL	Headmarala	99,408	4,473
63	GPS TORAN WAL	Headmarala	72,800	3,276
64	GPS HADALI	Headmarala	160,000	7,200
65	GPS SAIDRA KALAN	Kotli Loharan	118,088	5,314
66	GPS NAI ABADI CHAPRARI	Kotli Loharan	127,116	5,720
67	GPS KOTLI LOHARAN WEST	Kotli Loharan	220,044	9,902
68	GPS BHEARY	Kotli Loharan	143,220	6,445
69	GPS PUNOWAL	Kotli Loharan	95,300	4,289
70	GPS KOTLI BHUTTA	Kotli Loharan	107,360	4,831
71	GPS SHADIWAL	Kotli Loharan	9,104	410
72	GPS KHAROTA SYEDAN	Kotli Loharan	180,000	8,100
73	GPS KOTLI LOHARAN EAST	Kotli Loharan	170,788	7,685
74	GES CHAK JUGO	Kotli Loharan	314,760	14,164
75	GPS RAWAL	Kotli Loharan	148,088	6,664
76	GES NAJWAL	Kotli Loharan	310,468	13,971
77	GPS JHUMIAN DALALAN	Kotli Loharan	266,392	11,988
78	GPS KOTLI SAID AMIR ALI	Kotli Loharan	127,512	5,738
79	GPS RANGPUR JATTAN	Kotli Loharan	99,160	4,462
80	GES MEHDI PUR	Kotli Loharan	282,188	12,698
81	GPS NAND PUR	Kotli Loharan	116,940	5,262
82	GPS HAMZA GHOUS	Sadder	212,600	9,567
83	GPS GUNA KHURD NO.1	Sadder	242,460	10,911
84	GPS GARHI MALIAN	Sadder	110,276	4,962
85	GES VARIO	Sadder	114,672	5,160
86	GPS SATO WALI	Sadder	261,428	11,764
87	GES HUNDAL	Sadder	316,168	14,228
88	GPS NAWAN PIND ARIAN	Sadder	238,000	10,710
89	GPS PAKI KOTLI	Sadder	316,000	14,220
90	GPS JOGE	Phuklian	254,900	11,471
91	GPS PHUKLILAN	Phuklian	215,520	9,698
92	GPS BHAINSE	Phuklian	86,684	3,901
93	GPS BAILA BAY CHARAGH	Phuklian	16,196	729
94	GPS CHAK KHOJA	Phuklian	155,424	6,994



<b>Sr. #</b>	<b>School Name</b>	<b>Name of Markaz</b>	<b>Expenditure (Rs)</b>	<b>Income tax (Rs)</b>
95	GPS KHALIL PUR	Phuklian	185,092	8,329
96	GPS ZINDAH	Phuklian	121,040	5,447
97	GPSCHAK SANTHAL	Phuklian	144,592	6,507
98	GPS CHAK NAO	Phuklian	113,592	5,112
99	GPS UGGOKI	Uggoki	671,836	30,233
100	GPS JAHAR	Uggoki	104,000	4,680
101	GPS CHAK QAZI	Uggoki	215,220	9,685
102	GPS GANJIAN WALI KHURD	Uggoki	163,856	7,374
103	GPS Bhabrian wala	Uggoki	523,000	23,535
104	GPS BOUNKAN	Uggoki	248,000	11,160
105	GPS MOMAN KALAN	Uggoki	212,000	9,540
106	GPS NANGAL	Uggoki	72,140	3,246
107	GPS GHANSAR PUR	Uggoki	85,920	3,866
108	GPS SALEEM PUR	Uggoki	104,980	4,724
109	GPS TIBBI ARIAN	Uggoki	124,288	5,593
110	GPS HASSAN WAL	Uggoki	80,000	3,600
111	GPS SAIDO BEHLOL	Uggoki	72,000	3,240
112	GPS KALA KHAMBRAN	Uggoki	112,000	5,040
113	GPS PROPI ARIAN	Uggoki	122,400	5,508
114	GES CHAK AADIL	Uggoki	229,360	10,321
115	GPS KHAMBRAN WALA	Uggoki	84,000	3,780
116	GPS KAPOORO WALI	Uggoki	198,800	8,946
117	GPS MONGAR	Uggoki	225,024	10,126
118	GPS SUNDER PUR	Uggoki	160,000	7,200
119	GPS GORIAN	Uggoki	204,000	9,180
120	GPS BHARTHAN WALA	Uggoki	126,800	5,706
121	GPS DOGRAN KALAN	Uggoki	20,540	924
122	GPS CHAK SEMAN WALI	Uggoki	64,000	2,880
123	GPS KHANNA	Uggoki	180,800	8,136
124	GPS KHAJURI WAL	Uggoki	210,428	9,469
125	GPS NAND PUR	Uggoki	77,276	3,477
126	GPS AUJO WALI	Uggoki	120,000	5,400
127	GPS SHANKAR PUR	Uggoki	157,120	7,070
128	GES BHAGWAL AWAN	Uggoki	264,168	11,888
130	GPS GOHAD PUR	Uggoki	472,896	21,280
131	GPS BHOLAN WALA	Uggoki	80,000	3,600
132	GPS BAWERIANA	Dalowali	73,722	3,317
133	GPS PULI TOOP KHANA	Dalowali	128,000	5,760
134	GPS SONDHAY	Dalowali	143,140	6,441
135	GPS NAZIR PURA	Headmarala	259,816	11,692
136	GPS BAQAR PUR	Headmarala	81,240	3,656
137	GPS GARHI	Headmarala	114,272	5,142
138	GPS MIANI AWANAN	Headmarala	286,000	12,870
139	GPS RUM	Headmarala	148,000	6,660
140	GPS SAGAR	Kotli Loharan	230,776	10,385
141	GPS BAZ PUR	Kotli Loharan	105,004	4,725
142	GPS CHANI MOLO	Phuklian	113,592	5,112
143	GPS KARAM ABAD	Phuklian	129,456	5,826
144	GPS PUL BAJWAN	Phuklian	172,900	7,781
145	GPS CHANAWAN	Sadder	93,600	4,212

Sr. #	School Name	Name of Markaz	Expenditure (Rs)	Income tax (Rs)
146	GPS NOUL	Uggoki	203,908	9,176
147	GPS KOT HARAR	Uggoki	127,500	5,738
148	GPS MC HAJI PURA	Carporation	128,000	5,760
149	GPS MC PURA HERAN	Carporation	78,936	3,552
150	GPS MC RANGPURA	Carporation	190,840	8,588
151	GES MC SHAHAB PURA	Carporation	702,244	31,601
152	GES MC NAIKA PURA	Carporation	260,000	11,700
153	GES MC PURAN NAGAR	Carporation	378,076	17,013
154	GES MC KASHMIRI MOHALLAH	Carporation	420,220	18,910
<b>TOTAL</b>			<b>33,385,562</b>	<b>1,409,537</b>

**Dy. DEO (W-EE), Sialkot**

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Income Tax Paid From NSB funds (Rs)	Income Tax Not deducted (Rs)	Recoverable Amount (Rs)
1	34330098	GGCMS TOORANWAL	4294-2	192622	8668	8668	17336
2	34330099	GGES NIDOKAY	4054-3	242744	10923	10923	21847
3	34330100	GGES JOIAN	4060-1	371008	16695	16695	33391
4	34330102	GGES KOTLI BHUTTA	4488-1	94240	4241	4241	8482
5	34330105	GGES SAIDRA KHURD	8205-3	310017	13951	13951	27902
6	34330106	GGES MINDHERWAL	34284	319446	14375	14375	28750
7	34330107	GMES MODEL BHROKY	8166-4	325249	14636	14636	29272
8	34330108	GES MODEL PATHAN	4078-1	360446	16220	16220	32440
9	34330109	GGES WADIAN WALA	4111-0	453763	20419	20419	40839
10	34330110	GGES KAMAN WALA	4119-4	243840	10973	10973	21946
11	34330111	GGES DAIT	4109-9	278802	12546	12546	25092
12	34330113	GGES SYEDAN WALI	4151-3	311116	14000	14000	28000
13	34330114	GGES RAI PUR	8128-6	344131	15486	15486	30972
14	34330116	GGES MALLHU CHHIT	4086-3	268597	12087	12087	24174
15	34330118	GGPS NAI ABADI NAJWAL	8265-6	64927	2922	2922	5843
16	34330119	GGES KAN PUR	3454-3	245873	11064	11064	22129
17	34330120	GGES KOTLI SAID AMIR	3506-3	196108	8825	8825	17650
18	34330121	GGES BHANES	4357-0	141202	6354	6354	12708
19	34330122	GGES KACHI MAND	4269-5	221148	9952	9952	19903
20	34330123	GGES PAK SIALKOT	4022-3	283141	12741	12741	25483
21	34330124	GGES MIANI	3646-3	584831	26317	26317	52635
22	34330125	GGES HAQ SIALKOT	8168-8	275750	12409	12409	24817
23	34330126	GGES APWA SIALKOT	9012-1	384309	17294	17294	34588
24	34330127	GGES Z.M.OXFORD	3638-7	227790	10251	10251	20501
25	34330128	GGES J AND K SIALKOT	4029-6	337104	15170	15170	30339
26	34330129	GGES STANDARD	8170-9	349003	15705	15705	31410
27	34330131	GMES MODEL TALWARA MUGHLAN	4069-8	530123	23856	23856	47711
28	34330132	GGES ZAHOORA	8252-5	319526	14379	14379	28757
29	34330133	GGES RAWAL	3460-1	239076	10758	10758	21517
30	34330135	GGES DHEERA SANDA	4063-6	382105	17195	17195	34389
31	34330136	GGES HAMZA GHOUS	4327-3	164507	7403	7403	14806
32	34330137	GES MODEL DHILAM GHAZI	9337-1	409639	18434	18434	36867
33	34330138	GES MODEL GUJRAN WALI	4039-1	472811	21276	21276	42553

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Income Tax Paid From NSB funds (Rs)	Income Tax Not deducted (Rs)	Recoverable Amount (Rs)
34	34330140	GGES MODEL BUTTER	3658-8	431279	19408	19408	38815
35	34330141	GGES JOURIAN KHURD	4314-2	256657	11550	11550	23099
36	34330146	GGES SUNDER PUR	4493-8	242042	10892	10892	21784
37	34330148	GGES KAIR WALI	9010-7	230058	10353	10353	20705
38	34330150	GGES KHAMBRAN WALA	4464-3	192590	8667	8667	17333
39	34330153	GGES BOUNKEN	4336-7	391304	17609	17609	35217
40	34330155	GGES KOTLI BHUTTA	4311-7	406844	18308	18308	36616
41	34330159	GGPS JINNAH MEMORIAL MIANA	9008-6	309435	13925	13925	27849
42	34330160	GGPS MISSION NAIKA PURA	4034-2	92749	4174	4174	8347
43	34330403	GGPS MISSION HUNTER PURA	4289-6	259842	11693	11693	23386
44	34330408	GPS MODEL LALIAN	4215-1	204909	9221	9221	18442
45	34330410	GGPS HURI PUR	3501-4	140312	6314	6314	12628
46	34330411	GGPS KALA HARAWAN	3548-9	165468	7446	7446	14892
47	34330412	GGPS DARGAN WALI	3504-0	135062	6078	6078	12156
48	34330413	GGPS MAHEL	4050-6	185466	8346	8346	16692
49	34330414	GGPS BEHLOLA	4040-1	136933	6162	6162	12324
50	34330415	GGPS DHANDAL	3438-0	87761	3949	3949	7898
51	34330416	GGPS LALOKAY	4012-8	97207	4374	4374	8749
52	34330417	GGPS KHOKHAR HAIDER	4061-3	131964	5938	5938	11877
53	34330418	GGPS DHAISIAN	4108-7	69823	3142	3142	6284
54	34330419	GMPS RAJA HARPAL	4028-4	193520	8708	8708	17417
55	34330420	GGPS NANDI PUR	4047-3	119351	5371	5371	10742
56	34330421	GMPS MAQUABAR	4150-0	172405	7758	7758	15516
57	34330422	GGPS KHOKHAR SULAHERIAN	4101-4	101128	4551	4551	9102
58	34330423	GGPS CHANDHAR NO.2	4038-0	90401	4068	4068	8136
59	34330424	GPS model KULI SALAH	3422-3	204661	9210	9210	18420
60	34330425	GPS MODEL KAROOL	3486-3	241699	10876	10876	21753
61	34330426	GGPS TOUNKEN	3421-1	112485	5062	5062	10124
62	34330427	GGES RAHIM PUR KHICHIAN	3456-7	166895	7510	7510	15021
63	34330428	GGPS BHOTH NO.2	3500-2	198876	8949	8949	17899
64	34330429	GGPS QADIR ABAD	3491-0	85530	3849	3849	7698
65	34330430	GMPS BHOTH NO1	3476-8	285049	12827	12827	25654
66	34330431	GMPS RASOOL PUR AWANA	3569-1	121896	5485	5485	10971
67	34330432	GPS MODEL CHAK SADA	4035-4	279433	12574	12574	25149
68	34330433	GGPS TAHU	4125-2	67810	3051	3051	6103
69	34330434	GGPS ASSU MEHTA	3495-7	132391	5958	5958	11915
70	34330436	GGPS HARAS PUR	3572-4	66790	3006	3006	6011
71	34330437	GPS MODEL KASEERAY	3600-6	77390	3483	3483	6965
72	34330438	GPS MODEL VAINCE UNCHA	4139-0	117269	5277	5277	10554
73	34330439	GGPS KAJLIAL	3477-0	70560	3175	3175	6350
74	34330440	GPS MODEL CHAK KHANA	3492-1	128707	5792	5792	11584
75	34330441	GGPS TAJER TAROKANA	3484-0	108589	4887	4887	9773

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Income Tax Paid From NSB funds (Rs)	Income Tax Not deducted (Rs)	Recoverable Amount (Rs)
76	34330442	GGPS HEER	3465-1	97003	4365	4365	8730
77	34330443	GGPS MAHAL TAJER	3539-5	97537	4389	4389	8778
78	34330445	GMES JHULKI	3418-9	221891	9985	9985	19970
79	34330447	GGPS PATAISER	3546-5	121039	5447	5447	10893
80	34330448	GGPS SIDH	3581-8	89387	4022	4022	8045
81	34330449	GGPS JALPOHAN WALI	3463-7	79010	3555	3555	7111
82	34330450	GPS MODEL MULHAPER	3483-8	66941	3012	3012	6025
83	34330451	GPS MODEL SAHALIA	3474-4	115016	5176	5176	10351
84	34330452	GPS MODEL BHOJ PUR	3473-2	200211	9009	9009	18019
85	34330453	GGES BHATAY KALAN	4024-7	310286	13963	13963	27926
86	34330454	GGPS BHATAY KHURD	4041-2	86151	3877	3877	7754
87	34330455	GPS MODEL URA	4072-1	227014	10216	10216	20431
88	34330456	GGPS KULU PIARA	4004-6	84230	3790	3790	7581
89	34330457	GPS MODEL MALAY CHAK URANA	3442-4	263579	11861	11861	23722
90	34330458	GGPS KARLOOP	4097-1	145155	6532	6532	13064
91	34330459	GGPS SABO SANDHA	4023-5	108081	4864	4864	9727
92	34330460	GGPS DHENGLA	3472-1	137686	6196	6196	12392
93	34330461	GGPS GARHI BHOORA	4066-2	90114	4055	4055	8110
94	34330462	GGPS SADRAY	4098-2	143959	6478	6478	12956
95	34330463	GPS MODEL MALAY CHAK NIA	3461-3	175294	7888	7888	15776
96	34330464	GGPS JAJJAY	3488-7	114962	5173	5173	10347
97	34330465	GGPS JAJJAY RAMDAS	6893-	146083	6574	6574	13147
98	34330466	GGPS CHAK LOHARAN	4003-4	132774	5975	5975	11950
99	34330467	GGPS MAHAL KOTLI	4042-4	83562	3760	3760	7521
100	34330468	GGPS GHOGA	4147-7	151542	6819	6819	13639
101	34330469	GGPS DHARKALIAN	4170-1	167008	7515	7515	15031
102	34330470	GGPS JASPAL KOTLI	4160-5	57908	2606	2606	5212
103	34330471	GGPS MAHAL MAGRA	4099-4	14754	664	664	1328
104	34330472	GPS MODEL BHOONI	3582-0	166937	7512	7512	15024
105	34330473	GGPS CHANDHAR NO.1	8184-3	102428	4609	4609	9219
106	34330474	GPS MODEL SUDHAR WALI	4117-1	190316	8564	8564	17128
107	34330475	GGPS DHONDA	4081-4	147550	6640	6640	13279
108	34330476	GGES RATA ARAIAN	4156-1	223921	10076	10076	20153
109	34330477	GGPS NAI ABADI BHAROKAY	1939-1	92782	4175	4175	8350
110	34330478	GGPS RANGNATH PUR	4238-7	95707	4307	4307	8614
111	34330479	GPS MODEL KAIS	3653-	387930	17457	17457	34914
112	34330480	GGPS KOTLI ARAIAN	4151-1	84198	3789	3789	7578
113	34330481	GGPS JHUN	3505-1	99841	4493	4493	8986
114	34330482	GGPS MALKAY SHARAF DIN	4094-5	11309	509	509	1018
115	34330485	GGPS UMRAN WALI	4167-8	65837	2963	2963	5925
116	34330486	GPS MODEL CHAK KAREEM	4195-1	163277	7347	7347	14695
117	34330491	GGPS DHALAY WALI	4245-7	110257	4962	4962	9923
118	34330492	GGPS RAWAL KUKAR	4342-5	97579	4391	4391	8782
119	34330493	GPS MODEL CHHOR CHAK	4193-7	86072	3873	3873	7746
120	34330494	GGPS LADO PINDI	4244-5	83240	3746	3746	7492
121	34330495	GGPS CHAK CHAO	4246-9	109125	4911	4911	9821
122	34330496	GGPS DARYA BIDDER	4242-1	84144	3786	3786	7573

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Income Tax Paid From NSB funds (Rs)	Income Tax Not deducted (Rs)	Recoverable Amount (Rs)
123	34330497	GGPS SAROBAY	4215-1	82132	3696	3696	7392
124	34330498	GGPS BAQAR PUR	4212-5	127988	5759	5759	11519
125	34330499	GGPS BADIAR	4293-1	96481	4342	4342	8683
126	34330500	GGPS PINDI KHOKHAR	4188-1	116942	5262	5262	10525
127	34330501	GGPS RAN	4208-1	83602	3762	3762	7524
128	34330502	GGPS CHIBRAY WALI	4568-4	7149	322	322	643
129	34330503	GGPS ROMAL SYEDAN	4270-4	84460	3801	3801	7601
130	34330504	GPS MODEL HERNAH	4297-8	151600	6822	6822	13644
131	34330505	GGPS MACHRALA	4206-7	155898	7015	7015	14031
132	34330506	GGPS CHAKRALA	4207-9	144936	6522	6522	13044
133	34330507	GGPS ACHHRAN	4285-9	142535	6414	6414	12828
134	34330508	GGPS BHADAR PUR	4218-6	199709	8987	8987	17974
135	34330509	GGPS KOTHAY PATHANAN	4229-3	97792	4401	4401	8801
136	34330513	GGPS SHEER PUR	4246-9	85206	3834	3834	7669
137	34330514	GGPS CHAKKI	4228-1	76782	3455	3455	6910
138	34330519	GGPS MAHOTAY	4224-4	92104	4145	4145	8289
139	34330526	GGEMES RAHANG	8832-6	529627	23833	23833	47666
140	34330529	GMS MOAZAM ABAD	4302-3	114340	5145	5145	10291
141	34330530	GGPS MANDHAL	3584-3	102711	4622	4622	9244
142	34330531	GMPS PINDI MANDLA	8051-6	135965	6118	6118	12237
143	34330532	GMPS KOTLI CHANDU	4281-1	16646	749	749	1498
144	34330533	GGPS GUJRAL	3464-9	145838	6563	6563	13125
145	34330534	GGPS THAY DARGAI	4317-8	86172	3878	3878	7755
146	34330535	GMPS WAZERAY CHAK	3545-3	96113	4325	4325	8650
147	34330536	GPS MODEL SARHALI	4563-5	200136	9006	9006	18012
148	34330537	GMPS CM CHAK PUTLIAN	8092-0	204934	9222	9222	18444
149	34330538	GGPS MIANI PATHANA	4381-5	119996	5400	5400	10800
150	34330539	GGPS MATRAL KALAN	3459-2	107325	4830	4830	9659
151	34330540	GGMS KUBAY CHAK	4237-5	72675	3270	3270	6541
152	34330541	GMPS CHAK KHARANAY	4325-0	140893	6340	6340	12680
153	34330542	GGPS BECHOWAL	8203-0	129791	5841	5841	11681
154	34330543	GGPS SARFRAZ PUR	4458-5	87037	3917	3917	7833
155	34330544	GMPS BHAGAL	3384-6	112307	5054	5054	10108
156	34330545	GMPS RANG PUR SAROCHAN	4292-9	133865	6024	6024	12048
157	34330546	GGPS BHEERA	4346-2	92751	4174	4174	8348
158	34330547	GGES BHAIKY	4395-8	145220	6535	6535	13070
159	34330548	GGES HADALI	8059-1	216507	9743	9743	19486
160	34330549	GMPS PINDI PANJORAN	8165-2	158433	7130	7130	14259
161	34330550	GGES IQBAL SHAHEED PINDI PANj	8170-1	288737	12993	12993	25986
162	34330552	GGPS RUM	8034-1	128147	5767	5767	11533
163	34330553	GGPS CHAK AMBO	8039-0	238778	10745	10745	21490
164	34330554	GMPS CHEELA	4398-9	128109	5765	5765	11530
165	34330555	GGES PUNOWAL	3579-7	244940	11022	11022	22045
166	34330556	GGPS CHAK ROMALA	4326-1	98724	4443	4443	8885
167	34330557	GMPS MALOWAL	4203-1	156056	7023	7023	14045
168	34330558	GMPS SHEENI	8282-8	222175	9998	9998	19996
169	34330559	GGPS CHAK BHARAT	4499-9	69339	3120	3120	6241
170	34330560	GGES RATOWAL	3457-9	110192	4959	4959	9917
171	34330561	GGPS DINGA	4201-8	106146	4777	4777	9553

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Income Tax Paid From NSB funds (Rs)	Income Tax Not deducted (Rs)	Recoverable Amount (Rs)
172	34330562	GGPS MEMO JOYA	8096-7	13562	610	610	1221
173	34330563	GPS MODELCHOUGH PUR	8081-2	122745	5524	5524	11047
174	34330564	GPS MODEL CHADHALA	8304-5	128405	5778	5778	11556
175	34330565	GGPS DHUNI CHAND	8315-2	95453	4295	4295	8591
176	34330566	GGPS ROLI WAL	4431-1	107727	4848	4848	9695
177	34330567	GGPS KOTHAY ARAIAN	4209-2	139454	6275	6275	12551
178	34330569	GPS MODEL KOTHERA	4198	112741	5073	5073	10147
179	34330570	GPS MODEL AIMA	4219-1	163458	7356	7356	14711
180	34330571	GPS MODEL RADIAL	8041-1	183589	8261	8261	16523
181	34330572	GGPS KAKWAL	4312-9	158856	7149	7149	14297
182	34330573	GGPS KOTLI LOHARAN WEST	4359-3	191577	8621	8621	17242
183	34330574	GMPS CHAK SADAVE	8156-9	100503	4523	4523	9045
184	34330575	GMPS BHULLA	4335-5	231748	10429	10429	20857
185	34330576	GGPS DHAPAY	8236-1	103143	4641	4641	9283
186	34330577	GMPS KOTLI VERYAM	8155-7	70977	3194	3194	6388
187	34330578	GGPS GHALIAN	4377-1	72329	3255	3255	6510
188	34330579	GGPS CHAK BILA NOCH	4451-2	75889	3415	3415	6830
190	34330581	GGPS PALORA KALAN	3559-6	146910	6611	6611	13222
191	34330582	GGPS PINDI HIRAN	8265-6	75737	3408	3408	6816
192	34330583	GGPS TILK PUR	3490-6	73657	3315	3315	6629
193	34330584	GMPS ROMAL JATTAN	8223-1	137520	6188	6188	12377
194	34330585	GGPS CHHANI ACHRAN	3487-6	92008	4140	4140	8281
195	34330586	GGPS GUL BAHAR KALAN	3543-0	99548	4480	4480	8959
196	34330587	GGPS GHUG	3516-9	1689	76	76	152
197	34330588	GGPS RANG PUR JATTAN	3516-9	134774	6065	6065	12130
198	34330589	GGCMS DHOOL	3749-0	88715	3992	3992	7984
199	34330590	GGPS NAND PUR	3602-0	116944	5262	5262	10525
200	34330591	GGPS GUL BAHAR KHURD	3593-7	104466	4701	4701	9402
201	34330592	GMPS CHAPRARI	3514-5	314182	14138	14138	28276
202	34330593	GPS MODEL SALEH PUR	3528-8	383074	17238	17238	34477
203	34330594	GGPS CHAPRAR BALA	3533-4	127884	5755	5755	11510
204	34330595	GPS MODEL AHMEL PUR	3561-7	158413	7129	7129	14257
205	34330596	GMPS DHENGAL	3673-0	165840	7463	7463	14926
206	34330597	GGPS CHADHALI	3527-6	160626	7228	7228	14456
207	34330598	GGPS BANOOT	3509-9	120714	5432	5432	10864
208	34330599	GGPS JHUMBAN DALALAN	3527-6	75651	3404	3404	6809
209	34330600	GGPS JOGO CHAK	3482-6	227254	10226	10226	20453
210	34330601	GGPS MLAGAR PUR	3555-9	129686	5836	5836	11672
211	34330602	GPS MODEL SURG PUR	3499-4	205859	9264	9264	18527
212	34330603	GGPS SAID PUR	3574-8	112503	5063	5063	10125
213	34330604	GMPS HAIL JATTAN	3489-9	196128	8826	8826	17652
214	34330605	GGPS NAI ABADI CHAPRARI	3514-5	120236	5411	5411	10821
215	34330606	GPS MODEL PATWAL	3513-3	142117	6395	6395	12791
216	34330607	GMPS CHANGA	3542	90583	4076	4076	8152
217	34330608	GMPS AKBAR ABAD	4093-3	540011	24301	24301	48601

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Income Tax Paid From NSB funds (Rs)	Income Tax Not deducted (Rs)	Recoverable Amount (Rs)
218	34330609	GGMPS ANJOTER	4025-9	213228	9595	9595	19190
219	34330610	GGPS CHANU MOME	4048-5	175742	7908	7908	15817
220	34330611	GGMPS KOTLA AMBANWALA	4051-8	328832	14797	14797	29595
221	34330612	GGMPS BAIKHO CHAHOOR	4031-7	223136	10041	10041	20082
222	34330613	GGES KUNDAN PUR	3431-7	498687	22441	22441	44882
223	34330614	GMPS MEHAL	8146-3	125871	5664	5664	11328
224	34330615	GPS MODEL BAJWAL	4273-0	189338	8520	8520	17040
225	34330616	GMPS KAKRAN	8212-3	328263	14772	14772	29544
226	34330617	GGPS HAIL BAJWAN	8202-8	164700	7411	7411	14823
227	34330618	GGPS GANGWAL	4305-9	83667	3765	3765	7530
228	34330619	GPS MODEL SHAH PUR	4373-3	89452	4025	4025	8051
229	34330620	GGPS SADDAR PURA	4300-0	95279	4288	4288	8575
230	34330621	GGES KHALIL PUR	4284-7	197060	8868	8868	17735
231	34330622	GGPS CM CHAK SANTHAL	8163-9	171777	7730	7730	15460
232	34330623	GPS MODEL GIDH PUR	8250-1	126481	5692	5692	11383
233	34330624	GMPS MARWAL	8136-8	224182	10088	10088	20176
234	34330625	GGPS SEERH	8413-2	113747	5119	5119	10237
235	34330626	GMS KOTLI MANALIAN	8253-7	128215	5770	5770	11539
236	34330627	GPS MODEL BHATOLI BRHAMNA	8140-2	125911	5666	5666	11332
237	34330628	GGPS CM PUL BAJWAN	4352-1	158800	7146	7146	14292
238	34330629	GGPS CHAK NAO	8145-1	83277	3747	3747	7495
239	34330630	GGPS KULIAN CHANOOR	8195-9	98921	4451	4451	8903
240	34330632	GGPS MARHAL	8171-1	83082	3739	3739	7477
241	34330633	GGPS PINDI BAJWAN	8147-5	143256	6447	6447	12893
242	34330634	GGPS CHAK BHARAT	8257-4	67440	3035	3035	6070
243	34330635	GPS MODEL JHANG KALAN	4375-7	122891	5530	5530	11060
244	34330636	GGPS CHAK POUNDRA	4327-3	103404	4653	4653	9306
245	34330637	GGPS PAPEEN		4464	201	201	402
246	34330638	GGPS JANGLORA	4306-1	96839	4358	4358	8716
247	34330639	GMPS DAYAWARA	8127-4	136983	6164	6164	12328
248	34330641	GGPS JOGE	8444-1	68371	3077	3077	6153
249	34330642	GGPS CHAK KHOJA	8175-8	96059	4323	4323	8645
250	34330643	GGPS JHUMIAN BAJWAN	4340-1	75802	3411	3411	6822
251	34330646	GPS MODEL BALI MINHASAN	4309-6	176102	7925	7925	15849
252	34330647	GGPS GHAZI PUR	4287-2	80070	3603	3603	7206
253	34330650	GMPS MODEL DHEERA	4333-1	126260	5682	5682	11363
254	34330653	GGPS KUNDAL KHURD	4507-0	67418	3034	3034	6068
255	34330654	GGPS SAHONTI	8159-4	124830	5617	5617	11235
256	34330655	GGPS BHOOR	8227-8	113230	5095	5095	10191
257	34330656	GPS MODEL SUKHIAL	4274-1	126586	5696	5696	11393
258	34330657	GGPS BIDESER	4282-3	75196	3384	3384	6768
259	34330658	GGPS BALIWAD		14822	667	667	1334
260	34330659	GPS MODEL DHAN KOT	8179-5	146689	6601	6601	13202
261	34330660	GGPS KHARI	4473-2	92614	4168	4168	8335
262	34330661	GGPS BHOLI SYMBLI	4527-1	75312	3389	3389	6778
263	34330663	GGPS JHANG KHURD	8220-5	95691	4306	4306	8612

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Income Tax Paid From NSB funds (Rs)	Income Tax Not deducted (Rs)	Recoverable Amount (Rs)
264	34330664	GGPS CHAK PURANA	4513-8	96969	4364	4364	8727
265	34330666	GGPS DAIRY FORM	3485-1	81696	3676	3676	7353
266	34330668	GGPS PACCA GARHA	4324-8	354293	15943	15943	31886
267	34330669	GGPS LAL KURTI	3503-8	104614	4708	4708	9415
268	34330670	GGES PAKKI KOTLI	4014-1	390301	17564	17564	35127
269	34330671	GGPS KOTLI AMIR ALI	3702-3	91185	4103	4103	8207
270	34330672	GGPS DOBURJI ARAIAN	4091-0	278556	12535	12535	25070
271	34330673	GGPS CHAH GONDLAN	3768-8	136247	6131	6131	12262
272	34330674	GGPS MUGHLAN WALI	3647-1	83676	3765	3765	7531
273	34330675	GPS MODEL RAM GARHA	4165-4	119608	5382	5382	10765
274	34330676	GGPS DOBURJI MALIAN	3675-3	243489	10957	10957	21914
275	34330677	GMPS SADRA BADRA	3673-0	293318	13199	13199	26399
276	34330678	GGPS RANG PURA NO.2	4092-1	156838	7058	7058	14115
277	34330679	GMPS KAKAY WALI	4027-2	298067	13413	13413	26826
278	34330680	GGPS GHAZI PUR	2133-2	93026	4186	4186	8372
279	34330681	GGPS KISHNAY WALI	4144-1	102234	4601	4601	9201
280	34330682	GGPS NIZAM PUR GHALIAN	4265-8	162521	7313	7313	14627
281	34330683	GES MODEL RAKHANAY	4032-9	170339	7665	7665	15331
282	34330684	GGPS JODHAY WALI KHURD	4075-6	90838	4088	4088	8175
283	34330685	GGPS NIZAM ABAD	3740-8	350860	15789	15789	31577
284	34330686	GGPS ITTIFAQ PURA	4095-7	163937	7377	7377	14754
285	34330687	GGPS KHADIM ALI	8234-8	241927	10887	10887	21773
286	34330688	GGPS PAK MILLET	2136-1	109701	4937	4937	9873
287	34330690	GGPS GHOUS PURA	3636-0	370599	16677	16677	33354
288	34330691	GGPS BOGRHA	3640-8	197764	8899	8899	17799
289	34330692	GGPS PULI TOOP KHANA	8184-1	149253	6716	6716	13433
290	34330693	GGPS SATO WALI	4070-7	131655	5924	5924	11849
291	34330694	GPS MODEL WALANAY	4077-0	275280	12388	12388	24775
292	34330695	GPS MDEL CHAK GILLAN	4082-6	110792	4986	4986	9971
293	34330696	GGPS BHANAY WALI	4074-4	246568	11096	11096	22191
294	34330697	GGPS NAWAN PIND NO.3	8158-2	159154	7162	7162	14324
295	34330698	GGPS KOT KOURA	4171-2	134906	6071	6071	12142
296	34330699	GGPS LADHAR	4013-0	181727	8178	8178	16355
297	34330700	GGPS KALAY WALI	4027-2	155498	6997	6997	13995
298	34330701	GGPS SIRAJ WALI	4090-8	128519	5783	5783	11567
299	34330702	GGPS AKKI WALI	4083-6	117016	5266	5266	10531
300	34330703	GES MODEL KOHAR	4089-2	227991	10260	10260	20519
301	34330704	GGPS DHUDIAN WALI	4030-5	155660	7005	7005	14009
302	34330705	GGPS KISHAN PURA	4144-1	81652	3674	3674	7349
303	34330706	GGPS KOTLI HER NRAIN	4036-6	181188	8153	8153	16307
304	34330707	GMPS CHOUNI SULAHERIAN	4055-5	253126	11391	11391	22781
305	34330708	GGES KOT MANDIAN WALA	4026-1	328987	14804	14804	29609
306	34330709	GP modelS REHMAT ABAD	4056-7	139215	6265	6265	12529



Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Income Tax Paid From NSB funds (Rs)	Income Tax Not deducted (Rs)	Recoverable Amount (Rs)
307	34330713	GPS MODEL RAJWAN	4297-8	246202	11079	11079	22158
308	34330714	GPS MODEL GURDHEN PUR	4194-9	119067	5358	5358	10716
309	34330715	GPS model TONG	4417-1	227778	10250	10250	20500
310	34330716	GGPS NANO WALI	4290-5	121882	5485	5485	10969
311	34330718	GGPS MAHAL MATANWALA	4049-7	13200	594	594	1188
312	34330719	GGPS CHANAWAN MAHAL	4096-9	84053	3782	3782	7565
313	34330720	GPS MODEL SANDRANA	4064-9	423988	19079	19079	38159
314	34330721	GGPS GUNA KHURD	4080-0	120649	5429	5429	10858
315	34330722	GGMPS PRAG PUR	4043-6	125156	5632	5632	11264
316	34330723	GGPS SAHO WALI	4057-9	245993	11070	11070	22139
317	34330724	GPS MODEL LAKHAN PUR	4053-1	159862	7194	7194	14388
318	34330725	GGMPS MANDIAN WALA	4026-1	338438	15230	15230	30459
319	34330726	GPS model JOHDAY WALI KALAN	4294-2	180880	8140	8140	16279
320	34330728	GGMPS CHRIND	4126-4	267946	12058	12058	24115
321	34330729	GPSMODEL GHATORORA	4079-3	137396	6183	6183	12366
322	34330730	GGMPS KOT RAJKORE	4063-7	129757	5839	5839	11678
323	34330731	GGMPS MOHAL GACHAY	4062-5	107643	4844	4844	9688
324	34330732	GGPS PAKAR PUR	4124-1	66227	2980	2980	5960
325	34330733	GGPS MODEL VINJAL	4096-1	128555	5785	5785	11570
326	34330734	GGPS GARBLA SYEDAN	8174-6	142690	6421	6421	12842
327	34330735	GGPS ATHWAL	3479-3	82432	3709	3709	7419
328	34330738	GMPS DHANAY	9029-9	452764	20374	20374	40749
329	34330739	GGPS GOHAD PUR		297303	13379	13379	26757
330	34330740	GGPS BHINDER	562-0	157197	7074	7074	14148
331	34330741	GPS MODEL SUNDHWALA	4328-5	136875	6159	6159	12319
332	34330742	GMPS DULCHEKAY NO.1	4338-1	473334	21300	21300	42600
333	34330743	GGPS RAHIM PUR	4334-3	309594	13932	13932	27863
334	34330744	GMPS MODEL RAI PUR	4316-6	428207	19269	19269	38539
335	34330745	GGPS VEERAM	4376-9	149382	6722	6722	13444
336	34330746	GGPS CHAK QAZI	4349-8	123898	5575	5575	11151
337	34330747	GPS model DOGRAN WALA	4348-6	366242	16481	16481	32962
338	34330748	GGPS JHAR	4370-8	83277	3747	3747	7495
339	34330749	GGMPS GANJIAN WALI KALAN	4445-4	185085	8329	8329	16658
340	34330750	GPS MODEL TOWN UGGOKI	4347-2	110033	4951	4951	9903
341	34330755	GGPS LODHRAY	4450-1	101822	4582	4582	9164
342	34330756	GGPS JALIAN WALA	4393-4	229529	10329	10329	20658
343	34330757	GGPS ROHAIL PURA	9319-4	116488	5242	5242	10484
344	34330758	GMPS KOT MANA	4323-6	165494	7447	7447	14894
345	34330759	GPS MODEL SHATAB GARH	9315-7	374258	16842	16842	33683

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Income Tax Paid From NSB funds (Rs)	Income Tax Not deducted (Rs)	Recoverable Amount (Rs)
346	34330760	GGPS ADALAT GARH OLD	9015-1	211547	9520	9520	19039
347	34330761	GGPS MAHAL KINGRA	9014-4	162266	7302	7302	14604
348	34330762	GGPS BHABRIAN WALA	9011-9	624057	28083	28083	56165
349	34330763	GGPS MOMAN KALAN	4425-3	208140	9366	9366	18733
350	34330764	GGPS MOMAN KHURD	591-0	118505	5333	5333	10665
351	34330765	GGPS MALKAY KHURD	4286-1	121485	5467	5467	10934
352	34330766	GGES NOUL	4267-1	288339	12975	12975	25950
353	34330767	GPS MODEL BAHU BHATTI	4496-3	160767	7235	7235	14469
354	34330768	GGES JOURIAN KALAN	9027-5	224268	10092	10092	20184
355	34330769	GPS MODEL GADARAY	8410-7	221772	9980	9980	19960
356	34330770	GGPS SHANKER PUR	4371-0	80844	3638	3638	7276
357	34330771	GMPS DHUBULA	4280	297934	13407	13407	26814
358	34330772	GGPS DHUTAL	4308-4	225869	10164	10164	20328
359	34330773	GGPS HARAR	4364-0	196370	8837	8837	17673
360	34330775	GGPS SUKHNIAN	729-3	74784	3365	3365	6731
361	34330776	GPS MODEL BASANT PUR	4478-6	120670	5430	5430	10860
362	34330777	GGPS RATIAN SYEDAN	4396-0	161060	7248	7248	14495
363	34330778	GMPS OULAKH JATTAN	601-4	114063	5133	5133	10266
364	34330779	GGPS JHATTA	4521-0	356556	16045	16045	32090
365	34330780	GMPS DUGRI ARIAN	4485-6	149206	6714	6714	13429
366	34330781	GGPS SHAH BLOCK	4365-1	76107	3425	3425	6850
367	34330782	GGPS PAKHAR PUR	4304-7	83017	3736	3736	7472
368	34330783	GGPS BADIAN	4424-1	90296	4063	4063	8127
369	34330784	GGPS LAL PUR	2283-0	68502	3083	3083	6165
370	34330785	GGPS GAGAY WALI	4418-3	133299	5998	5998	11997
371	34330786	GGPS CHAK HARAR	4422-8	80179	3608	3608	7216
372	34330787	GGPS KHAJURI WALA	4301-1	76799	3456	3456	6912
373	34330788	GGPS DOGRAN KALAN	2480-4	201858	9084	9084	18167
374	34330789	GGPS GHANSAR PUR	4332-0	82627	3718	3718	7436
375	34330790	GGPS TIBBI ARAIAN	4343-7	83711	3767	3767	7534
376	34330791	GGPS SALEEM PUR	4417-1	101605	4572	4572	9144
377	34330792	GGPS NANGAL	4275-3	91331	4110	4110	8220
378	34330793	GGPS GORIAN	4366-3	90275	4062	4062	8125
379	34330795	GGES BHARTHAN WALA	4337-9	152387	6857	6857	13715
380	34330796	GGPS MACHI KHOKHAR	4374-5	235124	10581	10581	21161
381	34330798	GGPS KOTLI TALIAN	4372-1	118312	5324	5324	10648
382	34330799	GGPS CHAK MANDHAR	3494-5	176043	7922	7922	15844
383	34330800	GGPS PROPI ARAIAN	3534-6	112091	5044	5044	10088
384	34330811	GGPS GANJIAN WALI KHURD	9028-7	146507	6593	6593	13186
385	34330812	GGPS OULAKH AWANAN	4447-8	93697	4216	4216	8433
386	34330813	GGCMS ADALAT GARH	9009-8	693700	31216	31216	62433
387	34330814	GGCMS BHAGWAL AWAN	4310-5	241820	10882	10882	21764
388	34330815	GGPS KALA GHUMNA	4505-6	151283	6808	6808	13615
389	34330816	GPS MODEL GANDAY WALI	4276-5	71600	3222	3222	6444
390	34330817	GGPS HASSAN WAL	4315-4	73506	3308	3308	6616
391	34330818	GGPS CHAK ADIL	4320-1	97775	4400	4400	8800

Sr. #	EMIS CODE	School Name	AC/ No.	Amount Released (Rs)	Income Tax Paid From NSB funds (Rs)	Income Tax Not deducted (Rs)	Recoverable Amount (Rs)
392	34330819	GGPS MEELO DHENGLA		87762	3949	3949	7899
393	34330821	GGPS BHOLAN WALA	4511-4	90145	4057	4057	8113
394	34331001	GGPS DULCHEKAY NO.2	4369-9	198448	8930	8930	17860
395	34331002	GGPS AJJO WALI	4476-2	154943	6972	6972	13945
396	34331015	GPS MODEL PANWAL	3480-2	121906	5486	5486	10972
397	34331016	GPS MODEL KAHLIAN	4354-4	77731	3498	3498	6996
398	34331017	GGPS KOTLI DIL PATIAN	8289-4	99483	4477	4477	8953
399	34331019	GGPS MC DARA KAKAY ZIAN	3009-1	111896	5035	5035	10071
400	34331020	GGPS MC HAJI PURA	1520-5	297268	13377	13377	26754
401	34331021	GGPS MC MOHALLA KHATEKAN	4110-8	204882	9220	9220	18439
402	34331022	GGPS MC SHAJAH ABAD	4182-0	231622	10423	10423	20846
403	34331023	GGPS MC TIBBA SYEDAN	4015-3	106134	4776	4776	9552
404	34331024	GGPS AMANAT PURA	4351-9	141923	6387	6387	12773
405	34331025	GGES MC SHAHAB PURA	9239-1	553284	24898	24898	49796
406	34331028	GGES MC ABBOT ROAD SIALKOT	8267-0	251378	11312	11312	22624
407	34331029	GGES MC MIANA PURA SIALKOT	3696-6	472535	21264	21264	42528
408	34331030	GGES MC KASHMIRI MOHALLAH	3650-3	235994	10620	10620	21239
409	34331032	GPS MODEL NAI ABADI NOOR	4033-1	183152	8242	8242	16484
<b>Total</b>				<b>73,491,702</b>	<b>3,178,101</b>	<b>3,178,101</b>	<b>6,356,189</b>

**Dy. DEO (M-EE), Sumbrial**

Sr. #	Name of school	Amount of Tax (Rs)
1	GES Bhakraywali	6,175
2	GES Sumbrial	78,016
3	GES Sarankey	28,453
4	GES Sooraj	46,184
5	GPS MehatPur	17,000
6	GPS Humbokay	10,859
7	GPS ChanniGondal	18,782
8	GPS Tikkah	10,398
9	GPSGuggar	11,782
10	GPS No.1 Mandi	32,475
11	GPSNo.2 Mandi	24,399
12	GPS FazalPurah	14,368
13	GPS Moor Sumbrial	16,948
14	GPS KoT Dina	25,137
15	GPS Lopowali	14,171
16	GPS KothaChistian	6,650

<b>Sr. #</b>	<b>Name of school</b>	<b>Amount of Tax (Rs)</b>
17	GPS DoburjiChanda Singh	14,496
18	GPS ChakMalooka	25,834
19	GPS Dhamian	3,500
20	GPS Lalaywali	10,515
21	GPS KotMharaj	13,735
22	GPS Nagrianwala	8,000
23	GES Verowala	70,824
24	GES DhillamBulaghan	62,855
25	GES Wan	60,291
26	GPS MundairKhurd	10,000
27	GPS Wasan Kay	4,000
28	GPS Bholamoosa	24,500
29	GPS Ludhar	10,469
30	GPS Khrolian	16,450
31	GPS ChakKhina	19,377
32	GPS FatoChak	9,666
33	GPS Kamal Pur	11,000
34	GPS BalloChak	20,050
35	GPS Dadowali	5,400
36	GPS NaiAbadiBengla	7,117
37	GPS Ghartal	24,620
38	GPS Kang	34,500
39	GPS Allay WaliGharbi	42,461
<b>Total</b>		<b>871,457</b>

**Non-imposition of Penalty – Rs6.842 million**

<b>ADLG – Non-imposition of penalty – Rs0.452 million</b>				
Scheme	Contractor	Vide No. & date	Agreement Amount (Rs)	10% of penalty (Rs)
Const. of street/drains, PCC at village Gopalpur, Raipur et	M/s Arif Hussain	218-220. 25-5-15	2,561,000	256,100
Const. of street/drains, PCC at village Saido Behlo, Hussan wali	Irshad Ahmed Bhatti	206-208/ 25-5-15	1,967,636	196,763
<b>Total (a)</b>			<b>4,528,636</b>	<b>452,863</b>
<b>DO (Roads) – Non-recovery of penalty - Rs4.909 million</b>				
Name of work	Name of contractor	Agreement Amount (Rs)	10% penalty (Rs)	
Improvement reconstruction of Chahoor Nawaday road via Machianan Jabboke	M/s Sky Blue Construction Co	49,097,335	4,909,733	
<b>Total (b)</b>			<b>4,909,733</b>	
<b>DO (Buildings) – Non-imposition of penalty – Rs1.48 million</b>				
Scheme		Agreement amount (Rs)	10% penalty (Rs)	
Renovation of Civil Rest House Sialkot		4,000,000	400,000	
Improvement / renovation of Anwaar club Sialkot		2,200,000	220,000	
Upgradation of E/S to high level Khanawali, Pasur		8,600,000	860,000	
<b>Total (c)</b>			<b>1,480,000</b>	
<b>Grand Total (a to c)</b>				<b>6.842 million</b>

**Non-recovery of C.A during winter vacations-Rs5.081 million**

**Dy. DEO (W-EE), Sialkot**

Sr. No	Employee scales	Monthly rate	No of Employees	Amount Per year for 20 days	Amount of Recovery (Rs)
	1	2	3	4 = 2x20/30	5
1	BPS 5-10	1840	551	1190	1,311,380
2	BPS11-15	2720	276	1815	1,001,880
3	BPS 16	5000	67	3334	446,756
<b>TOTAL</b>					<b>2,760,021</b>

**Deputy DEO (W-EE), Pasrur**

Designation	No. of working posts	Scale	Rate of CA P.M (Rs)	Days of leave period	Amount of recovery (Rs)
SSTs	37	16	5000	23	141,833
ESTs	129	14	2856	23	282,458
PST	986	9	1932	23	1,460,463
Class IV	319	1	1785	23	436,551
<b>TOTAL</b>					<b>2,321,305</b>

**Annex-M**  
Para 1.2.3.9

**Unauthorized Payment of HSRA, HRA and CA – Rs2.336 million**

**RHC Chowinda**

Name	Designation	House No.	5% of Basic Pay	Recoverable 1.7.14 to 31.10.15
Dr. Aqeel Ahmad	Dental Surgeon	G3/DS	1800	28800
Amira Ghulam Husain	Charge Nurse	CN 4	650	10400
Dr. Syed Naveed tahir	MO	G2/MO	860	13760
Dr. Haseeba Rasheed	WMO	G4/WMO	1000	16000
Mst. Rushda parveen	Charge Nurse	CN1	660	10560
Mst. Razia nazir	Charge Nurse	CN2	660	10560
Mst. Salma hameed	Charge Nurse	CN3	660	10560
Mst. Shakeela Parveen	Charge Nurse	CN5	660	10560
Mst. Ghulam Fizza	Charge Nurse	CN6	660	10560
M. Mumutaz	Sr. Dispenser	HT2	600	9600
M. Naveed	Dispenser	D1	386	6176
M. Ilyas	Naib Qasid	D2	400	6400
M. Anwar	Driver	D3	660	10560
Mudassar nazir	Mali	D4	350	5600
Khalida Bibi	Cook	D5	415	6640
Mst. Shaheen Kousar	Health Technician	HT-1	860	10400
				<b>177136</b>

**RHC Kahlian**

Sr. No.	Name of Officers/Officials	Designation	C.A	H.R	Sub total	Amount
1	M. Shahzad	Lab tech	1785	0	1785	21420
2	M.Tariq	Mali	1785	0	1785	21420
3	M.Sharif	S/W	1785	0	1785	21420
4	Riaz Mashi	S/W	1785	0	1785	21420
5	Uzma Rashid	C/N	5000	1818	6818	81816
6	Safia Bibi	Dia	1785	942	2727	32724
7	Dr. Faisal Iftikhar	Dr	5000	2958	7958	95496
8	Altaf Hussain	Disp	2856	1146	4002	48024

Sr. No.	Name of Officers/Officials	Designation	C.A	H.R	Sub total	Amount
9	M.Tariq	N/Q	1785	942	2727	32724
<b>Total</b>						<b>376464</b>

#### RHC Jamke Cheema

Sr. No	Name	Designation	HRA	Conveyance Allowance	P.M	Total Recovery
1	Muhammad Sajid	Dispensor	-	2,856	2,856	34,272
2	Robina Yasmin	LHV	-	2,856	2,856	34,272
3	Sumaira Zoha	Charge Nurse	-	5,000	5,000	60,000
4	Uzma Akbar	Charge Nurse	-	5,000	5,000	60,000
5	Rukhsana Kosar	Charge Nurse	-	5,000	5,000	60,000
6	Nagina Khanum	Charge Nurse	1,818	5,000	6,818	81,816
7	Adeel Arif	Dental Surgeon	-	5,000	5,000	60,000
8	Irfan Masih	Operation Theater Asstt	1,146	1,932	3,078	36,936
9	Shabana Latif	Charge Nurse	-	5,000	5,000	60,000
10	Ahsan Raza Nadeem	Driver	-	1,785	1,785	21,420
<b>Total</b>			<b>2,964</b>	<b>39,429</b>	<b>42,393</b>	<b>508,716</b>

#### RHC Kahlian

Name & Designation	Description	Working	HSRA	Amount
Sehrish Parwaiz	C/N	THQ Kotli	2100	25200
Faiz Rasool	Dwa/K	EDO (H)	1030	12360
Nasreen Kanwal	LHV	THQ Daska	1215	14580
<b>Total</b>				<b>52140</b>

#### THQ Hospital Pasrue

Name	Designation	Monthly HSR	Total amount
Dr. Nayyer Rashid Awan	APMO earlier Dy. DO (Health)	6000	96000
-	Arrear of HSRA as Dy. DO (health)	-	66000
Rashida Mussrat	M.O BS-18	6000	96000
			<b>258000</b>

#### RHC Begowala

Name	Designation	HSR Allowance	No. of Absent	Recovery of HSR (Rs)
Dr. Saeeda Azhara	WMO	12000	6+9+30	96000
Mobeen Akhtar	C/N	2100	1	1050
Qamar Shahzad	S.D.T	3150	1+1	3150
M. Asam Yousaf	L.T	2202	1+1+1	2202
Umar Hayat	Dispenser	2430	1+1	2430
M Asif	OTA	1134	2+1+1	3402
Zobia Nazeer	C/N	2100	1	1050
M. Zeeshan Dhillon	Dresser	1146	1+1	1146
M. Sarwar	TO	2022	1	1011
M. Hafeez	N/Q	1360	1	780



Mahsam Raza Shah	Chowkidar	1674	1	837
M. Latif	SP	1570	1	860
M. Akram	SP	1660	1	830
Maqsooda Tasneem	C/N	4070	1	2035
Asmat Nazeer	CN	2241	1	1120
<b>Total</b>				<b>117903</b>

### DO Health

Name	Designation	BHU	Leave	H.SR All @	CA @	Absent	Recovery
ShaistaBano	LHV	Dhanawali	90 days Meter nity leave	2856	2112		14904
Muhammad Saeed	Chowkidar	Dhanawali		1785	1374	20/06/2015	687
AmiraShahzadi	LHV	Gaggar		2856	2112	15/04/2015,08/11/2015,24-25/07/2015	2112
SughranBibi	Dai	Gaggar		1785	1374	09-10-11/10/2015	687
IshratBano	LHS	Gaggar		2856	2112	18/03/2015	2112
Muhammad Munir	H.T	Gaggar		1785	1510	15/04/2015	1510
Parvaiz	S/W	Gaggar		1785	1374	18/03/2015	1374
Salma Bano	Midwife	Randheer	765 days	1785	1374		75816
DrHuma	WMO	Randheer		5000	12000	8-14/05/2015	6000
Zaheer Ahmed	Computer Operator	KotliKhokhran		2856	2250	16-17-18/02/2015	1428
Qammar un Nisa	LHS	Sahowala		2856	2112	23/05/2015	1428
Ijaz Ahmed				2856	2112	23/05/2015	1428
Muhammad Ashraf	Computer Operator	Malkhanwala		2856	2250	20/10/2015	1428
AminaArshed	LHV	Malkhanwala		2856	2112	9/5/2015	1428
DrSaminaShabir	WMO	Kuthiala		5000	12000	30/09/2015,	2500
KaloomAkhter	LHS	Kuthiala		2856	2112	15,16/09/2015	2856

Name	Designation	BHU	Leave	H.SR All @	CA @	Absent	Recovery
Khalid Kareem	Chowkidar	Verowala	02 Months Leave	1785	1510		6590
RanaRiaz	H.T	Verowala	60 days Leave	1785	1510		6590
Nabila Murad	Nutrition Supervisor	Verowala	90 days Leave	5000	12000		51000
Tariq Mehmood	S/P	Bhopalawala	30 days Leave	1785	1510		3295
AttiaGhani	Nutrition Supervisor	Bhopalawala	90 days Leave	5000	12000		51000
Abdul Majeed	Chowkidar	Bhopalawala		1785	1510	8/12/2015,02/01/2015	
Naseer Ahmed	Driver	Bhopalawala		1785	1510	26/01/2015	755
Farah Naz	LHV	Bhopalawala		2856	2112	15/05/2015	1056
SamraShahzadi	Aya	Bhopalawala		1785	1510	15/05/2015	755
Binyanmin	Sucrity Guard	Bhopalawala		1785	1510	15/05/2015	755
Munaza Rani	LHV	Bhopalawala		2856	2112	9/5/2015	1056
ParvaizAkram	W/C	GRD	04 Months	1785	1510		13180
DrRinaShahzadi	Dr	GRD		5000	12000	23/02/2015,06/05/2015	6000
ShabanaAnsar	LHS	Dhanawali	30 days Leave	2856	2112	22,23,24/07/2015	4968
RehanaKousar	LHV	Dhanawali		2856	2112	30/09/2015	1056
<b>Total</b>							<b>265754</b>

**RHC Kalasswala**

Name & Designation	Description	Working	HSRA	Amount recoverable
Imanat Ali	SP	DDOH Office	1330	15960
Abdul Ghufar	N/Q	DDOH Office	1330	15960
Akthar Ali	N/Q	DDOH Office	1330	15960
<b>Total</b>				<b>47880</b>

**EDO Health**

Name	Actual Place of posting	Working on G.Duty	HSRA	Amount Recoverable
Stephan Mashi	BHU Thati	EDO (H)	2500	30000
M. Sufian	BHU Ughokey	EDO (H)	2500	30000
M. Awais	BHU Virk	EDO (H)	2500	30000
Dr Muhammad Saddique	DHO	EDO (H)	2500	30000
Toseef Akram	DHO	EDO (H)	2500	30000
M. Yaqoob Mali	DHO	EDO (H)	2500	30000
Sadia Kanwal j/c	DHO	EDO (H)	2500	30000
Shahzada Farooqa Azam	DHO	EDO (H)	2500	30000
Mudasar Hussain	DHO 3	EDO (H)	2500	30000
Shahbaz Ahmad	THQ Daska	EDO (H)	2500	30000
<b>Total</b>				<b>300000</b>

**DO Livestock**

Name	Designation	residence	period	5% of Basic Pay	House Rent Allowance	Conveyance Allowance	Total	Recoverable
Dr. M. Aslam	SVO	CVH Phuklian	25-10-14 to 31-10-15	2500	3873	5000	11373	136476
Dr. Ashfaq Anjum	SVO	CVH Sialkot	22-05-14 to 31-10-15	3025	5809	5000	13834	73633
<b>Total</b>								<b>210,109</b>

<b>Grand total</b>	<b>2,336,590</b>
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**Annex-N**  
**Para 1.2.3.10**

**Non-deduction of Conveyance Allowance during  
LFP – Rs2.045 million**

**RHC, Chowinda**

Sr No.	Name	Design.	Leave Period	No. of Days	CA	HSRA	Sub Total	Amount
1	M. munir	homeo dispenser	12.6.14 to 12.8.14	60	1932	2131	4063	8126
2	Mst. Salma Hamid	Charge Nurse	20.10.14 to 19.11.14	30	0	2241	2241	2241
3	Mst. Salma Hamid	Charge Nurse	25.5.14 to 25.8.15	90	0	2241	2241	6723
4	Irshad Akhtar	Dia	8.5.15 to 8.6.15	30	1785	1698	3483	3483
5	Saima Inayat	mid wife	15.5.15 to 15.8.15	90	1785	1056	2841	8523
6	Asma Fayyaz	LHV	23.10.14 to 2.11.14	11	2856	1284	4140	1518
7	Adeel hameed	comp. operatr	2 to 12.3.15	11	2856	1818	4674	1714
<b>TOTAL</b>								<b>32328</b>

**Dy. DEO (W-EE), Pasrur**

Sr. No	Name o Official With School	Design.	Leave Period		Day s	Rate PM	Recover y	
			From	To				
1	Mussarat Nazeer	GGES Ranay Kay Nagra	PST	09.07.14	15.11.14	130	1932	8372
2	Shahida Nawaz	GGPS Butter Paday	PST	29.08.14	26.11.14	90	1932	5796
3	Nasim Akhter	GGPS Sattar Pur	PST	08.05.14	29.05.14	22	1932	1417
4	Rehana Kousar	GGHS Khan Pur Syedan	PST	20.08.14	03.09.14	15	1932	966
5	Malika Sobia	GGPS Kang	PST	12.08.14	29.09.14	48	1932	3091
6	Narjis Asma	GGPS Kaka Pun	PST	04.08.14	17.09.14	45	1932	2898
7	Zahra Nasim	GGPS Kharkhra	PST	01.04.14	01.07.14	90	1932	5796
8	Rubina Kousar	GGPS Chand	PST	26.08.14	24.09.14	30	1932	1932
9	Rubina Murad	GGES Haibat Pur	PST	20.08.14	04.10.14	45	1932	2898
10	Farhana Jabeen	GGPS Shah Pur	PST	26.08.14	25.09.14	30	1932	1932
11	Muhammad Amjad	GGPS Kotli Sulehrian	C-IV	10.09.14	30.09.14	21	1785	1250
12	Sajida Parveen	GGPS Nangal Kamla	PST	01.09.14	30.09.14	30	1932	1932
13	Zahra Batool	GGES Alhar	PST	25.08.14	22.09.14	30	1932	1932
14	Mushtaq Ahmed	GGES Alhar	C-IV	24.09.14	05.11.14	45	1785	2678
15	Razia Bano	GGPS Razia Colony	PST	21.10.14	18.01.15	90	1932	5796
16	Zahra Batool	GGES Alhar	PST	23.09.14	06.10.14	15	1932	966
17	Alizbath Hameed	GMPS Dulam Wala	PST	14.10.14	27.10.14	15	1932	966
18	Madiha Aslam	GGHS Chahoor	PST	11.08.14	11.11.14	90	1932	5796
19	Azra Parveen	GGES	PST	16.10.14	29.10.14	15	1932	966

Sr. No	Name o Official With School	Design.	Leave Period		Day s	Rate PM	Recover y	
			From	To				
		Soorangian						
20	Fouzia Tabasum	GMEs Bharokay	PST	22.09.14	21.10.14	30	1932	1932
21	Faiza Ismaeel	GGPS Khido Wali	PST	12.08.14	08.11.14	90	1932	5796
22	Nasreen Akhter	GGPS Jeeto Gill	PST	11.09.14	09.12.14	90	1932	5796
23	Asifa Bano	GGHS Godha	PST	20.08.14	09.11.14	80	1932	5152
24	Adeeba Shaheen	GGCMS Tawarian Wala	PST	20.08.14	08.11.14	80	1932	5152
25	Rubina Kousar	GGPS Chand	PST	27.10.14	25.11.14	90	1932	5796
26	Atia Shaheen	GGES Uddo Fatah	PST	20.09.14	20.12.14	90	1932	5796
27	Gazala Bashir	GGPS Malo Patial	PST	10.11.14	30.11.14	21	1932	1352
28	Bushra Sain	GGCMS Chobara	PST	08.09.14	06.12.14	90	1932	5796
29	Shahida Rehmat	GGCMS Kingra	PST	28.08.14	25.11.14	90	1932	5796
30	Shumaila Ijaz	GGPS Uncha Khurd	PST	24.08.14	22.11.14	90	1932	5796
31	Gazala Qayoum	GGES Dhair Pir Muhammad	PST	03.11.14	31.01.15	90	1932	5796
32	Riffat Sadique	GGPS Chak Lala	PST	10.09.14	10.12.14	90	1932	5796
33	Maryam Akbar	GGHS Bajra Garhi	PST	16.09.14	14.12.14	90	1932	5796
34	Lubna Nazeer	GGCMS Chobara	PST	13.01.15	22.01.15	10	1932	644
35	Farhana Jabeen	GGPS Shah Pur	PST	28.11.14	19.12.14	22	1932	1417
36	Fouzia Tabasum	GMEs Bharokay	PST	06.01.15	06.04.15	90	1932	5796
37	Firdous Fatima	GMEs Noor Pur	PST	01.11.14	23.12.14	53	1932	3413
38	Zahra Batool	GGES Alhar	PST	19.01.15	02.02.15	15	1932	966
39	Bushra Hamed	GGPS Gullu Kot	PST	13.02.15	01.03.15	17	1932	1095
40	Salma Bibi	GGHS Qila Kalar Wala	PST	02.03.15	29.05.15	90	1932	5796
41	Rahila Nawaz	GGPS Hanjra	PST	18.03.15	28.03.15	42	1932	2705
<b>Total</b>							<b>150,760</b>	

### Dy. DEO (EE-M), Sialkot

Sr. #	Name of Teacher, Designation with place of posting	Nature of Leave	Period of Leave	Order No. & Date
1	Mehmood Ahmad PST GES Bhattay Kalan	Private Affairs	06.04.2015 to 30.04.2015 (25-days)	442/E-I dated 21.04.2015
2	Sajjad Hussain PST GPS Kotli Jaspal	Private Affairs	28.04.2015 to 22.05.2015 (25 days)	495/G-I dated 02.05.2015
3	Nashtar Mahmood PST GPS Hamza Ghous	Encashment Leave	15.07.2014 to 24.06.2015 (345 days)	504/G-I dated 04.05.2015
4	Naeem Ullah PST GPS Chak Nao	Private Affairs	06.05.2015 to 20.05.2015 (15 days)	510/G-I dated 05.05.2015
5	Muhammad Rafique PST GPS Kharota Syedan	Private Affairs	04.05.2015 to 25.05.2015 (21 days)	513/G-I dated 05.05.2015
6	Mst. Lubna Faisal PST GPS Syedanwali	Maternity Leave	04.03.2015 to 21.05.2015 (90 days)	553/G-I dated 15.05.2015
7	Mst. Sarwat Faqar PST GPS Rahang	Maternity Leave	17.02.2015 to 15.05.2015 (88 days)	556/G-I dated 15.05.2015
8	Muhammad Ikram Anjum PST GPS Kala Harawan	Encashment Leave	25.05.2014 to 24.05.2015 (365 days)	709/G-I dated 25.06.2015

Sr. #	Name of Teacher, Designation with place of posting	Nature of Leave	Period of Leave	Order No. & Date
9	Bashir Ahmad PST GPS Wadianwala	Encashment Leave	11.11.2014 to 07.08.2015 (270 days)	743/E-I dated 04.07.2015
10	Shafique Hussain PST GPS GMPS Marwal	Encashment Leave	19.07.2015 to 18.07.2015 (365 days)	677/E-I dated 16.06.2015
11	Ihsan Ullah PST GMPS Ghatto Rora	Encashment Leave	01.09.2013 to 31.08.2014 (365 days)	1275/G-I dated 01.07.2014
12	Muhammad Hussain PST GPS Harrar	Death Encashment Leave	01.06.2013 to 31.05.2014 (365 days)	1318/G-I dated 14.07.2014
13	Mst. Tehzeeb Fatima PST GES Adalat Garha	Maternity Leave	90 days	1321/E-I dated 15.07.2015
14	Muhammad Abbas PSTn GES Nia Miana Pura	Private Affairs	12 days	1327/E-I dated 13.07.2014
15	Inam Ullah PST GMPS Talwara Mughalan	Private Affairs	18.08.2014 to 30.08.2014 (14 days)	1635/E-I dated 18.08.2014
16	Saba Maqsood PST GPS RaiPur	Maternity Leave	90 days	1689/E-I dated 25.08.2014
17	Mariyam Manzoor PST GPS Panwal	Maternity Leave	90 days	1689/E-I dated 25.08.2014
18	Muhammad Afzaal PST GMPS Gurdan Pur	Death Leave	89 days	1723/E-I dated 27.08.2014
19	Muhammad Ilyas PST GHS Ladhar	Encashment Leave	365 days	1727/E-I dated 27.08.2014
20	Nazir Ahmad PST GPS Gidh Pur	Encashment Leave	365 days	1775/E-I dated 09.09.2014
21	Nazia Akram PST GMPS Mehal	Maternity Leave	90 days	1851/E-I dated 18.09.2014
22	Muhammad Arshad PST GPS Nand Pur	Medical Leave	10 days	1865/E-I dated 20.09.2014
23	Muhammad Zia Ur Rehman PST GPS Muzaffar Pur	Encashment Leave	175 days	1871/B-I dated 23.09.2014
24	Muhammad Boota PST GMPS Gaddaray	Encashment Leave	365 days	1935/E-I dated 02.10.2014
25	Rashid Nazir PST GHS Kala Ghummanan	Ex. Pakistan Leave	43 days	1937/E-I dated 02.10.2014
26	Shamas Ud Din PST GPS Pataiser	Encashment Leave	365 days	1968/E-I dated 10.10.2014
27	Muhammad Hanif PST GMPS Sadra Badra	Encashment Leave	365 days	1976/E-I dated 13.10.2014
28	Sabir Parvaiz Butt PST GHS Kotli Behram	Hajj Leave	45 days	2110/E-I dated 05.11.2014
29	Ijaz Ahmad PST GMPS Rehmat Abad	Encashment Leave	352 days	2180/E-I dated 10.11.2014
30	Musarrat Ghani PST GPS Dogranwala	Medical Leave	07.08.2014 to 06.09.2014 (31 days)	2182/E-I dated 10.11.2014
31	Nazir Ahmad PST GPS Gidh Pur	Encashment Leave	02.02.2014 to 01.02.2015 (365 days)	1175/E-I dated 09.09.2014
32	Nazia Akram PST GMPS Mehal	Maternity Leave	12.07.2014 to 09.10.2014 (90 days)	1851/E-I dated 18.09.2014
33	Muhammad Arshad PST GPS Nand Pur	Medical Leave	10 days	1865/E-I dated 20.09.2014
34	Robina Manzoor PST GES Hundal	Maternity Leave	90 days	2191/E-I dated 21.11.2014
35	Altaf Ali PST GPS Nia Miana Pura	Leave	10.11.2014 to 20.01.2015 (72 days)	2198/E-I dated 14.11.2014
36	Shafaqat Abbas PST GPS Muzaffar Pur	Leave	30 days	2208/E-I dated 15.11.2014

Sr. #	Name of Teacher, Designation with place of posting	Nature of Leave	Period of Leave	Order No. & Date
37	Muhammad Ilyas PST GPS Chak Jogo	Leave	30 days	2211/E-I dated 15.11.2014
38	Sadia Ikram PST GPS Chak Malo	Medical Leave	06.11.2014 to 31.12.2014 (28 days)	2236/E-I dated 19.11.2014
39	Nazia Kausar PST GMP SKulli Salah	Medical Leave	08.11.2014 to 07.12.2014 (30 days)	2237/E-I dated 19.11.2014
40	Tabbassum Yasmin PST GPS Wadianwala	Leave	11.09.2014 to 09.12.2014 (190 days)	2239/E-I dated 19.11.2014
41	Muhammad Razzaq PST GMPS Pindi Panjoran	Leave	27.11.2014 to 20.12.2014 (27 days)	2241/E-I dated 19.11.2014
42	Abdul Karim PST GMPS Changa	Encashment Leave		2259/E-I dated 19.11.2014
43	Abdul Ghafoor PST GPS Nai Abadi Chaprari	Encashment Leave	31.03.2014 to 28.02.2015	2272/E-I dated 19.11.2014
44	Javaid Murad PST GMES Miani	Leave	17.11.2014 to 17.01.2015 (60 days)	2276/G-I dated 19.11.2014
45	Nazia Hanif PST GPS Uggoki	Maternity Leave	06.09.2014 to 18.11.2014 (74 days)	2289/E-I dated 21.11.2014
46	Shama Shahzadi PST GMES Kohar	Medical Leave	14 days	2291/E-I dated 21.11.2014
47	Muhammad Younas PST GMPS Kakran	Ex. Pakistan / Umrah Leave	08.05.2015 to 31.01.2015 (24 days)	12/G-I dated 03.01.2015
48	Muhammad Bashir PST GPS Heer	Encashment Leave	18.02.2013 to 17.02.2014 (365 days)	24/E-I dated 08.01.2015
49	Muhammad Mushtaq Ahmad PST GPS Chak Santhal	Ex. Pakistan / Umrah Leave		30/G-I dated 08.01.2015
50	Muhammad Iqbal PST GPS Ajjowali	Encashment Leave		36/G-I dated 16.01.2015
51	Rabia Afzaal PST GES Machi Khokhar	Ex. Pakistan Leave	07.12.2014 to 04.01.2015 (29 days)	80/G-I dated 19.01.2015
52	Tahir Nazir PST GPS Mandianwala	Umrah / Ex. Pakistan Leave	04.02.2015 to 10.03.2015 (35 days)	116/ dated 27.01.2015
53	Muhammad Shahbaz PST GPS Kharota Syedan	Umrah / Ex. Pakistan Leave	12.01.2015 to 31.01.2015 (20 days)	130/E-I dated 31.01.2015
54	Gulzar Ahmad PST GES Kotli Bhutta	Death Leave	18.02.2014 to 28.03.2015 (39 days)	145/G-I dated 02.02.2015
55	Abdul Rehman PST GMPS Shatab Garah	Leave		150/E-I dated 02.02.2015
56	Hafiz Muhammad Aslam PST GHS Dalowali	P/A Leave	22.01.2015 to 08.02.2015 (18 days)	164/E-I dated 04.02.2015
57	Basharat Ali PST GHS Marakiwal	P/A Leave	26.01.2015 to 07.02.2015 (13 days)	167/E-I dated 06.02.2015
58	Muhammad Gulzar PST GES Kotli Bhutta	Death Leave	10.11.2013 to 03.07.2014 (236 days)	260/ dated 18.02.2015
59	Abdul Rehman PST GMPS Shatab Garah	P/A leave	11.02.2015 to 28.02.2015 (18 days)	230/E-I dated 25.02.2015
60	Muhammad Ikram PST GPS Faujdar Garh	Medical Leave	28.02.2015 to 27.03.2015 (28 days)	255/E-I dated 04.03.2015
61	Parvaiz Akhtar PST GPS Kothay Pathana	Medical Leave	26.02.2015 to 5.03.2015	257/E-I dated 04.03.2015
62	Liaqat Ali NQ GES Pacca Garha	P/A Leave	60 days	331/E-I dated 28.03.2015
63	Muhammad Shafique PST GPS Momana Kalan	P/A Leave	06.04.2015 to 25.04.2015 (20 days)	379/E-I dated 09.04.2015
64	Mehmood Ahmad PST GES Bhattay Kalan	P/A Leave		442/E-I dated 21.04.2015
65	Mushtaq Ahmad PST GES Kachi	Encashment	20.06.2014 to	484/E-I dated

Sr. #	Name of Teacher, Designation with place of posting	Nature of Leave	Period of Leave	Order No. & Date
	Mand	Leave	19.06.2015 (365 days)	30.04.2015
66	Hafiz Muhammad Rafique PST GES Adalat Garah	P/A Leave	22 days	488/G-I dated 02.05.2015
67	Sajjad Hussain PST GPS Kotli Jaspal	P/A/ Leave	25 days	494/G-I dated 02.05.2015
68	Nashtar Mehmood PST GPS Hamza Ghous	Encashment Leave	345 days	504/G-I dated 04.05.2015
69	Muhammad Aslam PST GPS Chak Nao	Death Leave (04 month)		506/G-I dated 04.05.2015
70	Naeem Ullah PST GPS Chak Nao	P/A leave	15 days	510/G-I dated 05.05.2015
71	Muhammad Rafique PST GPS Kharota Syedan	P/A leave	21 days	512/G-I dated 05.05.2015
72	Syed Arshad Ali PST GES Pacca Garha	P/A Leave	20.04.2015 to 09.05.2015 (20 days)	516/E-I dated 05.05.2015
73	Samina Parveen PST GPS Punwal	Maternity Leave	23.02.2015 to 04.05.2015 (66 days)	536/G-I dated 11.05.2015
74	Sarwar Faqar PST GPS Rehang	Maternity Leave	17.02.2015 to 15.05.2015 (66 days)	556/G-I dated 14.05.2015
75	Muhammad Islam PST GES Adalat Garah	P/A Leave	19.02.2015 to 14.03.2015 (24 days)	561/G-I dated 14.05.2015
76	Muhammad Aslam Ex.PST GPS Chak Nao	Encashment Leave		587/G-I dated 23.05.2015
78	Sumaira Tahira PST GPS Kais	Maternity Leave	90 days	637/G-I dated 09.06.2015
79	Tabbassum Yasmin PST GPS Wadianwala	Maternity Leave	02.03.2015 to 30.05.2015 (90 days)	644/E-I dated 09.06.2015
80	Shafique Hussain PST GMPS Marwal	Encashment Leave	365 days	676/G-I dated 16.06.2015
81	Muhammad Irshad NQ O/O AEO (M) Markaz Saddar	Leave	31 days	715/E-I dated 27.06.2015
<b>Total</b>				

### THQ Hospital, Pasrur

Sr No.	Name	Designation	Leave Period	Days	C.A	Mess /A	Dress /A	HSR	Sub Total	Total Amount
1	Dr. Sadaf Maqbool	WMO	7/2/15 to 4/4/15 & 7/7/14 to 6/9/14	117	5000	-	-	6000	11000	42,900
2	Dr. Tariq Mehmood	Eye Spec.	26/9/14 to 8/11/14	42	5000	-	-	15000	20000	28,000
3	Sibgha Riaz	C/N	1/8/14 to 1/11/14	90	5000	-	-	-	5000	10,000
4	Attia Irshad	C/N	1/7/14 to 1/10/14	90	5000	8000	3100	1818	17918	53,754
5	Fouzia Rani	C/N	9/9/14 to	90	5000	-	-	-	5000	10,000



Sr No.	Name	Designation	Leave Period	Days	C.A	Mess /A	Dress /A	HSR	Sub Total	Total Amount
			8/12/14							
6	M. Ibrahim Raza	w/s	2/3/15 to 23/4/15	51	1785	-	-	1500	3285	5,584
7	Shumaila Kiran	Ref	27/4/15 to 30/6/15	63	5000	-	-		5000	10,500
<b>Total</b>										<b>160,738</b>

### SMO RHC, Kalaswala

Sr No.	Name	Designation	Leave Period	Days	C.A	Mess /A	Dress /A	HSR	Sub Total	Total Amount
1	Ana Pervaiz	M/W	16-10-14 to 15-01-15	90	1785	-	-	972	2757	8,271
2	Sadia Nawaz	LHV	01-03-15 to 01-06-15	90	2856	-	-	2250	5106	15,318
3	Sana Shaukat	LHV	15-12-14 to 16-01-14	30	2856	-	-	2250	5106	5,106
4	Iram Javeed	C/N	01-06-15 to 30-06-15	30	5000	8000	3100	1818	17918	17,918
6	Famida Kausar	C/N	11-08-14 to 12-11-14	90	5000	8000	3100	1818	17918	53,754
<b>Total</b>										<b>100,367</b>

### EDO (Health)

Sr #	Name of Official with designation	Place of Posting	Nature of leave	From	To	Recoverable
1	Jamsjaid Akhtar, S.I	BHU Dhanawali	Earned leave	2014.07.01	2014.07.30	
	Mst. Razia Malik LHV	BHU Sorangina	Medical leave	2014.07.01	2014.09.05	
2	Mohammad Saleem, Dispenser	RHC Jamkay Cheema	Medical leave	2014.07.24	2014.11.20	
3	Rasheed , H.T	BHU Bhagiari	Earned leave	2014.08.05	2014.11.02	
4	Shamsa Shafique, CO	BHU Bhadal	Earned leave	2014.08.15	2014.11.13	
5	Javeria Shah, LHV	BHU Bonkan	Medical leave	2014.11.01	2015.12.15	
6	Ilyas, O.TA	THQ Sambrial	Earned leave	2014.11.14	2014.12.31	
7	Rahila Javed, LHV	BHU Muradpur	Medical leave	2014.11.17	2014.12.15	
8	Rahila Javed, LHV	BHU Muradpur	Medical leave	2014.11.17	2014.12.15	
9	Mst. Rehana Kousar, LHV	BHU Mitranwali	Earned leave	25.11.2014	23.01.2015	
10	Sumaira Asghar, LHV	BHU Dalowali	Earned leave	2014.12.15	2015.01.13	
11	Mst. Ghalia Gilani, C.O	BHU Muradpur	Earned leave	29.12.2014	27.03.2015	

Sr #	Name of Official with designation	Place of Posting	Nature of leave	From	To	Recoverable
12	Nayyar Abbas, SI	BHU Chouni Sulehri	Earned leave	15.01.2015	14.04.2015	
13	Mst. Shamsa Shafique CO	BHU Bhadal	Earned leave	2015.01.22	2015.03.23	
14	Fouzia Yasmeen, LHV	BHU Lodhray	Earned leave	2015.01.26	2015.04.25	
15	Mst. Nazia Bano, Lady Health S	BHU Lodhray	Mat Leave	2015.02.10	2015.05.10	
16	Mr. Irfan Shabbir, CDC Sup	BHU Pindorian	Ex-Pak leave	2015.02.15	2015.03.15	
17	Asghar, H.T,	BHU Chouni Suleh	Earned leave	2015.03.01	2015.05.31	
18	Mst. Saira Khan, Lady Health	BHU Pindi Khokhran	Mat Leave	2015.03.02	2015.05.29	
19	Mr. Shahbaz Ahmad, W.S	Civil Hospital Daska	Earned leave	2015.03.05	2015.04.03	
20	Mr. Rana Mohammad Riaz, H.T	BHU Verowala	Earned leave	2015.03.09	2015.05.07	
21	Mr. Rana Mohammad Riaz, H.T	BHU Verowala	Earned leave	2015.03.09	2015.05.07	
22	Mr. Rana Mohammad Riaz,	BHU Verowala	Earned leave	2015.03.09	2015.05.07	
23	Mst. Abida Parveen, LHV	BHU Kingra	Maternity Leave	2015.03.24	2015.06.22	
24	Mst. Sadia Nawaz, LHV	RHC Kalaswala	Maternity Leave	2015.03.27	2015.06.25	
25	Mr. Asim Asghar, OTA	Civil Hospital Daska	Ex-Pakistan leave	2015.03.28	2015.04.26	
26	Mst. Rehana Kousar, LHV	BHU Mitranwali	Earned leave	2015.04.01	2015.04.30	
27	Mr. Attique Ahmed Vaccinator	UC Haq pura Daska	Earned leave	2015.04.01	2015.04.28	
28	Mr. Muhammad Yaqoob, N.Q	EDO (Health) Office	Earned leave	2015.04.01	2015.06.28	
29	Mr. Amjad Hussain, D.T	Civil Hospital Daska	Ex-Pakistan leave	2015.04.01	2015.04.30	
30	Mr. Rana Bilal Usman, C.O	THQ Hospital Sambri	Ex-Pakistan leave	2015.04.01	2017.03.31	
31	Iftikhar Hussain, H. Technician	BHU Alomahar	Medical leave	2015.04.06	2015.05.05	
32	Mst. Shabana Ansar, LHS	BHU Dhanawali	Earned leave	2015.04.08	2015.05.07	
33	Miss. Sadia Kanwal , Junior Cler	TBC Centre, DOH Off	Earned leave	2015.04.10	2015.06.08	
34	Hafiz Muhammad Haroon, Disp	BHU Khanawali	Earned leave	2015.04.11	2015.04.25	
35	Mr. Nasir Mehmood, Dispenser	BHU Kotla Sukhia	Earned leave	2015.05.11	2015.06.09	
36	Sadia Kanwal	EDO Health	Earned Leave	9.03.2015	8.06.15	
<b>Total Recoverable (Approx)</b>						<b>150,000</b>

**Dy. DEO (W-EE), Sialkot**

<b>Sr.</b>	<b>Name with Designation and place of posting</b>	<b>Nature of leave</b>	<b>Period of leave.</b>
1	Mst.Fareeda Abdul Ghani EST Govt. Haq Girls E/S	Maternity L	14.06.2014 To 17.03.2014 (90 days) on full pay
3	Mst.Shabeena Naseer SESE GGES Zahoora	Medical L	12.08.2014 To 30.09.2014 (45 days) on full pay
5	Mst.Shamim Akhter EST GGES Nawan Pind Sialkot	Medical L	21.08.2014 to 03.09.2014 (14 days) on Full pay
6	Mst.Ayesha Ijaz SESE GGES Talwaran	Medical L	18.08.2014 to 01.10.2014 (45days) on Full pay
7	Mst.Asma Afzal EST GGES Dait	Medical L	01.09.2014 to 30.09.2014 (30days) on Full pay
8	Mst. Arifa Waseem PST GGPS Nia Miana	Medical L	18.08.2014 to 15.10.2014 (208days) on Full pay
9	Mst.Khalida Parveen PST GGES Bhaty Kalan	Medical L	18.09.2014 to 15.10.2014 (28days) on Full pay
10	Mst. Humaira Idrees ESE GGPS Dhudianwali	Maternty	19.09.2014 to 02.12.2014 (90days) on Full pay
11	Rukhsana Kousar PST GGPS MC Shuja Abad	Medical L	22.09.2014 to 12.10.2014 (30days) on Full pay
12	Mussart Jabeen EST GGES Dheera Sandha	Medical L	23.09.2014 to 06.10.2014 (14days) on Full pay
13	Sobia Anjam EST (AT) GGES MC Naika Pura	Medical L	10.10.2014 to 23.10.2014 (14days) on Full pay
14	Rukhsana Kousar EST GGES Khambranwala	Medical L	20.08.2014 to 18.11.2014 (90days) on Full pay
15	Mst. Farzanz kousar EST GGES MC Shahb	Maternity	04.10.2014 to 25.10.2014 (22days) on Full pay
16	Mst. Aneela Rani EST GGES Hadali	Medical L	15.10.2014 to 28.10.2014 (14days) on Full pay
18	Mst. Nyla Mirza EST GGES MC Naika Pura	Medical L	00.10.2014 to 02.11.2014 (14days) on Full pay
19	Mst.Aneesa Manzoor EST GGES Iqbal Shaheed Pindi panjoran	Medical L	15.10.2014 to 04.11.2014 (30days) on Full pay
20	Mst.Amtal Qadose EST G Standerd G E/S	Maternty	25.08.2014 to 22.11.2014 (90days) on Full pay
21	Mst. Rahat Sultana SST GGES Miana Pura	Medical L	28.10.2014 to 27.11.2014 (31days) on Full pay
22	Mst.Shamim Akhter EST GGES Nawan Pind	Medical L	08.09.2014 to 22.09.2014 (15days) on Full pay
23	Mst. Robina Shjaheen EST G J and K G E/S	Medical L	14.11.2014 to 27.11.2014 (14days) on Full pay
24	Mst. Sadia Saeed SESE GGES sayidanwali	Maternty L	25.08.2014 to 22.11.2014 (90days) on Full pay
25	Mst.Aneesa Manzoor EST GGES Iqbal Shaheed Pindi panjoran	Medical L	06.11.2014 to 12.11.2014 (30days) on Full pay
26	Samina Kousar EST GGESMC Abbot Road	Medical L	01.12.2014 to 05.12.2014 (05days) on Full pay
27	Mst. Nazia ESE GGES Talwara Muglan	Medical L	13.10.2014 to 10.01.2015 (90days) on Full pay
28	Mst.Sara Sarwar ESE GGPS Muazzam Abad	Maternity	02.09.2014 to 19.12.2014 (90days) on Full pay
29	Saira bano EST GGES Iqbal Shaheed Pindi Pa	Medical L	02.10.2014 to 16.11.2014 (26 days) on Full pay
30	Mst.Zahida Parveen EST GGES Seydanwali	Medical L	18.11.2014 to 01.12.2014

Sr.	Name with Designation and place of posting	Nature of leave	Period of leave.
			(14days) on Full pay
31	Mst. S. Tazeen Zahira ESE GGPS Lodhray	Maternity L	14.10.2014 to 11.01.2015 (90days) on Full pay
32	Mst. Unsa Sahar ESE GGES Niddokay	P/A Leave	17.01.2015 to 26.01.2015 (30days) on Full pay
33	Mst. Talat Iqbal ESE GGES MC Miana Pura	Maternity L	23.12.2014 to 17.03.2015 (85 days) on Full pay
34	Mst. S. Bushra Bukhari EST GGES Punwal	Maternity L	04.01.2015 to 04.4.2015 (30days) on Full pay
35	Mst. Kousar Mujahid EST GGES Z.M Oxford	Medical L	28.01.2015 to 11.02.2015 (15 days) on Full pay
36	Sheeba Shahbaz SESE GGES Dheera Sandha	Maternity L	15.11.2014 to 01.02.2015 (90 days) on Full pay
37	Mst. Zubaida Khanum ESE GMPS Kot Mana	Maternity	17.11.2014 to 17.02.2015 (90 days) on Full pay
38	Mst. Rashida Yousaf EST GGES Bonkan	Maternity L	01.03.2015 to 29.05.2015 (15 days) on Full pay
39	Mst. Ghazala Shaheen EST GGES Apwa	EX-Pak Leave	28.02.2015 to 17.03.201 (18 days) on Full pay
40	Mst. Ume kalsoom EST GGES Z.M Oxford	Medical L	23.01.2015 to 04.02.2015 (13 days) on Full pay
41	Mst. Aster Saba SESE GGES Kala Khambra	Maternity L	24.01.2015 to 23.04.2015 (90 days) on Full pay
42	Mst. Saira Bano EST GGES Pindi Panjoran	Maternity L	02.09.2015 to 09.05.2015(90 days) on Full pay
43	Mst. Nasree Ch. SST GGES Duberji Arayan	P/A Leave	16.03.2015 to 14.04.2015 (30 days) on Full pay
44	Mst. Muqaddas Ameen EST GGES Bharokay	Medical L	20.03.2015 to 16.04.2015 (28 days) on Full pay
45	Yasmeen Akahtar EST GGES MC Miana Pura	P/A Leave	01.04.2015 to 10.04.2015 (10 days) on Full pay
46	Yasmeen Akhtar PST GCMGES Bhagwal	Medical L	06.05.2015 to 26.01.2015 (21 days) on Full pay
47	Hafiza Sadia Zainab SESE GGES Duberji Ar	Medical L	13.02.2015 to 26.02.2015 (14 days) on Full pay
48	Mst. Kousar Parveen EST GGES Kotli Bhutta	Iddat Leave	01.05.2015 to 07.09.2015 (130 days) on Full pay
49	Mst. Anbreen Akmal SESE GGES Ura	Medical L	09.05.2015 to 29.05.2015 (21 days) on Full pay
50	Bushra Bano PST Govt. Girls P/S Ghoga (Dalowl)	P/A Leave	19.05.2015 to 30.05.2015 (12 days) on full pay
51	Bushra Asghar PST Govt. Girls P/S Gurden Pur	Medical L	11.05.2015 to 25.05.2015 (15 days) on full pay
52	Rashida Parveen PST GGPS Kala Khambra	Maternity L	09.02.2015 to 19.05.2015(90 days) on full pay.
53	Shamim Nazar PST Govt. Girls P/S No.1 Bhoth	Medical L	02.04.2015 to 15.04.2015(14 days) on full pay
54	Ghazala Begum PST Govt. Girls E/S Hadali, S	Medical L	14.04.2015 to 26.05.2015(13 days) on full pay
55	Munnaza Anjum PST Govt. Girls P/S No.2 Dulchi-	Medical L	24.04.215 to 21.05.2015 (28 days) on full pay.
56	Ayesha Karamat PST Govt. Girls E/S Kot Mandianwala	Medical L	25.04.2015 to 04.05.2015(10 days) on full Pay
57	Saima Mukhtar ESE Govt. Girls P/SKajlial(Dalowali)	Iddat Leave	30.05.2015 to 06.10.2015 (130 days) on full pay
58	Noor Safia PST GMES Bhadal, Sialkot	Maternity L	02.03.2015 to 30.05.2015(90 days) on full pay

Sr.	Name with Designation and place of posting	Nature of leave	Period of leave.
59	Rukhsana Nazir PST GGPS Pacca Garha, Sialkot	Maternity L	02.02.2015 to 21.05.2015(90 days) on full pay
60	Ammara Naz PST GGHS Pura Haeeran Sialkot	Maternity L	24.02.2015 to 24.05.2015(90 days) on full pay.
61	Farkhanda Sarwar PST GGPS Muqabar(Dalowali)	Maternity L	17.02.2015 to 17.05.2015(90 days) on full pay
62	Jameela Akhtar PST GMPS Kotli analian(Phuklian)	Medical L	18.04.2015 to 17.05.2015 (30 days) on full pay
63	Saima Ahmad PST GGES Bhutta, Sialkot	Medical L	13.05.2015 to 27.05.2015(15 days) on full pay.
64	Ashi Bano PST GGHS Pura Heeran Sialkot	Medical L	21.04.2015 to 02.05.2015(12 days) on full pay
65	Sajida Parveen PST GGPS Lal Pur (Uggoki) Sialkot	Medical L	05.05.2015 to 18.05.2015(14 days) on full pay
66	Tanveer Kousar PST GGPS Sadray(Dalowali)	Umra Leave	21.05.2015 to 30.05.2015(10 days) on full pay.
72	Shamshad Begum PST Govt. J.M Girls P/S Miana P	EX-Pakistan	30.04.2015 to 30.05.2015 (31 days) on full pay
73	Nasreen Akhtar PST Govt.M.C Girls E/S Morigate S	Medical L	04.05.2015 to 18.05.2015(15 days) on full pay
74	Sadia Jabeen PST Govt.Girls P/S Pacca Garha, Sial	Medical L	02.05.2015 to 22.5.2015(21 days) on full pay
75	Shabana Naheed PST Govt. Girls High School, Phuk	Maternity L	22.10.2014 to 19.01.2015 (90 days) on full pay
76	Shumaila Aman EST Govt.Girls E/S Gujranwali, Sial	Medical L	17.08.2015 to 12.09.2015 (27 days) on full pay.
77	Farzana EST Govt. Z.M oxford Girls E/S Sialkot City	Medical L	11.08.2015 to 10.09.2015((30 days) on full pay.
78	Rashida parveen EST Gopvt.M.C Girls E/S Kashmiri	EX-Pakistan	09.09.2015 to 23.10.2015 (45 days ) on full
79	Shamim Anjum PST Govt. Girls Primary School, Na	Medical L	13.08.2015 to 26.09.2015 (45 days) on full pay
80	Khalid Parveen PST Govt. Girls M.C Girls E/S Miana	Medical L	17.08.2015 to 16.09.2015 (21 days) on full pay
81	Saima Iffat PST Govt. Girls P/S Dhattal (Uggoki) Sia	Medical L	13.08.2015 to 13.09.2015 (31 days) on full pay.
87	Shama Nasreen PST Govt. Girls P/S Gunna Khurd, S	EX-Pakistan	09.09.2015 to 20.10.2015 (32 days) on full pay
88	Shama Azam ESE Govt. Girls P/S Umranwali, Sial	Maternity L	20.08.2015 to 03.10.2015 (45 days) on full pay
89	Nazia Razzaq PST Govt. Girls P/S Bahoo Bhatti, Sia	Medical L	08.08.2015 to 22.09.2015 (45 days) on full pay
90	Shahzada Nasreen PST Govt. Model Primary	Medical L	05.09.2015 to 18.09.2015 (14 days) on full pay
91	Saima Iffat PST Govt.Girls P/S Dhattal(Uggoki) Sial	Medical L	14.09.2015 to 13.10.2015(30 days) on full pay.
92	Asia Parveen PST Govt. Model P/S Sadra Badra, Sia	Medical L.	07.09.2015 to 20.09.2015 (14 days) on full pay.
94	Uzma Riaz PST Govt. Girls P/S Saleem Pur (Uggoki)	Medical L	01.08.2015 to 29.10.2015 (90 days) on full
97	Kalsoom Zahira PST Govt. Girls P/S Adalat Garh(Ug	Private Affairs	29.09.2015 to 07.11.2015 (40 days) on full pay.
99	Shamim Anjum PST Govt. Model P/S Nand Pur	Medical L	27.09.2015 to 25.12.2015 (90 days) on full pay.
100	Lubna Shahzadi PST Govt. Girls E/S Jorian Khurd Si	Maternity L	15.08.2015 to 12.11.2015 (90 days) on full pay.
101	Neelam Raza PST Govt. Girls P/S	Maternity L	15.08.2015 to 13.11.2015 (90

Sr.	Name with Designation and place of posting	Nature of leave	Period of leave.
	Chadhali(K.S.A)		days) on full pay.
102	Neelam Firdos PST Govt. Girls P/S Ghous Pura, Sia	Medical L	29.9.2015 to 13.10.2015 (15 days) on full pay
103	Naheed Akhtar PST GMPS Rasool Pur Awana(K.S.A)	Maternity L	28.08.2015 to 25.11.2015 (90 days) on full pay
104	Samreena Kousar PST Govt. Community Model G	Medical L	07.10.2015 to 13.10.2015(07 days) on full pay
106	Saima Iffat PST GGPS Dhattal(Uggoki) Sialkot	Medical L	14.10.2015 to 29.10.2015 (16 days) on full pay.
107	Mussarat Shaheen PST GGPS , Ghazia Pur(Phukli)	Medical L	01.10.2015 to 15.10.2015(15 days) on full pay
108	Neelam Shahzadi PST GGPS Jhatta(Uggoki) Sialkot	Medical L	16.09.2015 to 14.10.2015 (29 days) on full pay.
109	Saadia Khanum PST Govt. Girls P/S Sher Pur	Maternity	15.08.2015 to 12.11.2015 (90 days) on full pay
110	Kalsoom Zahra PST GGPS Adalat Garh Purana, Sial	Medical L	29.09.2015 to 07.11.2015(40 days) on full pay
111	Zareena Parveen PST Govt. Girls P/S Dhallay Wali	EX-Pakistan	28.10.2015 to 28.02.2015 (124 days) on full pay
112	Shazia Shareef PST GCMG P/S Adalat Garh (Uggok)	Maternity L	15.08.2015 to 12.11.2015 (90 days) on full pay
113	PST GGPS Adalat,	Medical L	29.09.2015 to 07.11.2015(40 days) on full pay
114	Tahira Yasmin Qayum PST Govt. Girls P/S Adalat Ga	Leave	16.11.2015 to 30.11.2015 (15 days) on full pay.
115	Syeda Rani Bibi PST Govt. Model P/S Marwal (Phuk)	Medical L	19.10.2015 to 10.12.2015(53 days) on full pay.
117	Uzma Sahar PST Govt.Girls P/S Moman Kalan	Maternity L	25.08.2015 to 22.11.2015 (90 days) on full pay.
118	Shama Naheed PST Govt. Girls P/S Achran	Maternity L	15.09.2.15 to 13.12.215 (90 days) on full pay
119	Afshan Ibraheem EST GMCGES Shahab Pura,	Medical L	21.04.2015 to 03.05.2015 (13 days) on full pay & 06.05.2015 to 29.05.2015 (24 days)
121	Sabira Rasheed EST GMCGES Shahab Pura	Medical L	12.10.2015 to 31.10.2015 (20 days) on full pay.
122	Tahira Kousar EST Govt. Girls E/S Kotli Bhutta	Medical L	07.10.2015 to 03.11.2015(28 days) on full pay.
123	Nasreen Akhtar EST GGES Talwara Mughlan	Iddat Leave	27.10.2015 to 04.03.2016 (130 days) on full pay.
124	Umami Shabbina ESE Govt. Model E/S Dubgrji Arayi	Maternity L	20.08.2015 to 17.11.2015 (90 days) on full pay.
127	Atia Akram ESE GMPS Gadaray(Uggoki) Sialkot	Maternity L	03.11.2015 to 30.01.2016 (90 days) on full pay.
128	Amina Tasneem ESE GMES Dhillam Ghazi	Maternity L	24.09.2015 to 22.12.2016 (90 days) on full pay.
129	Shazia Kousar ESE GGPS Nandi Pur (Dalowali)	Maternity L	20.08.2015 to 17.11.2015 (90 days) full pay.
130	Ghazala Parveen ESE	Maternity L	17.08.2015 to 14.11.2015 (90 days) on full pay.
132	Uzma Nassar ESE Govt. Girls P/S Channi Achran	Maternity L	25.07.2015 to 23.10.2015 (90 days) on full pay.
133	Shabana Zafar PST Govt. J&K Sialkot City.	Medical L	06.10.2015 to 19.10.2015 (14 days) on full pay.
<b>Total</b>			<b>750,000</b>

## EDO (Education)

LEAVE SANCTIONED FOR THE PERIOD W.E.F 01.07.2014 TO 30.06.2015								
Sr. #	Name with place of posting	Designation	Leave Sanctioned				Conveyance Allowances P.M	To be recovered
			From	To	No. of Days	Nature of Leave		
1	Mr.AdeelShahzad, GHS,KharotaSyedan	SST	16.04.2014	06.05.2014	21	UMRA Leave	5,000	3,500
2	Mst.BushraZia,GGHS S,Badiana	SSE	10.03.2014	07.06.2014	90	Maternity	5,000	15,000
3	Mr.TariqMahmood GHS,BhiloMohar	SST	05.05.2014	19.05.2014	15	Medical	5,000	2,500
4	Muhammad Mushtaq GHS,Talhara	Jr.Clerk	17.04.2014	30.05.2014	44	Private affairs	1,840	2,699
5	Mst.MadihaSafdar GGHS,BanBajwa	SST	23.01.2014	05.02.2014	14	Medical	500	233
6	Mst.SabihaTabassum GGHS,AdamkeNagra	SSE	19.03.2014	16.06.2014	90	Maternity	5,000	15,000
7	Mr.ArshadJaved O/O Dy.DEO(W) Tehsil Pasrur	Jr.Clerk	21.06.2014	02.08.2014	43	Private affairs	1,840	2,637
8	Mst.Arifa Nawaz GGHS,MundekeGoraya	SSE	02.05.2014	31.05.2014	30	Medical	5,000	5,000
9	Mst.Aqsa Malik GGES,KundanPur	SST/HM	02.09.2012	30.11.2012	90	Maternity	5,000	15,000
10	Mst.Humaira Bashir GGHS,WadalaSandhwan.	SST	14.04.2014	30.04.2014	17	Private affairs	5,000	2,833
11	Mst.Nighat Sultana GGHS,MuradPur	SST	26.09.2013	08.10.2013	13	Medical	5,000	2,167
12	Mst.MaryumNazir, GGHS Isl.Daska.	SST	08.03.2014	21.03.2014	14	Medical	5,000	2,333
13	Mst.Rozina Bashir GGHS,ModelDaska.	SST	06.05.2014	19.05.2014	14	Medical	5,000	2,333
14	Mst.SabihaBano, GGHS,MuradPur	SST	26.02.2014	22.03.2014	25	Private affairs	5,000	4,167
15	Mst.SumeraAsghar GGHS,Isl.Daska.	SST	01.03.2014	29.05.2014	90	Maternity	5,000	15,000
16	Mst.Huma Nawaz, GGHS.Lappeywali	SST	01.04.2014	29.06.2014	90	Maternity	5,000	15,000
17	Mst.TallatYasmeen GGHS,DaskaKalan.	SST	07.04.2014	30.04.2014	24	UMRA	5,000	4,000
18	Mst.AsmaShahzadi GGHS,MaloMehy	SST	01.05.2014	29.07.2014	90	Maternity	5,000	15,000
19	Mst.FarzanaRiaz GGHS,KamalPur.	SSE	30.04.2014	01.07.2014	90	Maternity	5,000	15,000
20	Mst.Rami Sana, GGHS,ChittiSheikhan.	SSE	16.01.2014	16.04.2014	90	Maternity	5,000	15,000
21	Mst.Samina Bashir GGHS,ThroHaryian	SST	05.12.2012 18.02.2013	24.12.2012 18.03.2013	49	Medical	5,000	8,167
22	Mst.ShumailaEjaz GGHS,MundekeGoraya	SST	28.02.2014	17.03.2014	18	Private affairs	5,000	3,000
23	Mst.Samina Noreen G.Kh.M.SafdarGGHS, Sialkot	SST	29.08.2014	11.10.2014	43	Ex-Pak Hajj Leave.	5,000	7,167
24	Mst.AzmaShafi GGES,SaidraKhurd	SST	03.03.2014	31.05.2014	90	Maternity	5,000	15,000
25	Mst.MussaratNaheed	SST	30.04.2	30.06.2	90	Maternity	5,000	15,000

LEAVE SANCTIONED FOR THE PERIOD W.E.F 01.07.2014 TO 30.06.2015								
Sr. #	Name with place of posting	Designation	Leave Sanctioned				Conveyance Allowances P.M	To be recovered
			From	To	No. of Days	Nature of Leave		
	GGHS,Kalaswala		015	015				
26	Mst.Khalida Nawaz GGHS,ModelDaska	SST	26.02.2015	26.05.2015	90	Maternity	5,000	15,000
27	Mst.Samia Noreen GGHS,Dhanawali	SST	06.03.2015	03.06.2015	90	Maternity	5,000	15,000
28	Mst.SaminaSadaq GGHS,ModelDaska.	SST	19.02.2015	04.03.2015	14	Medical	5,000	2,333
29	Mst.MaryumSarwar GGHS,Ayesha,Pastrur	SST	13.04.2015	30.04.2015	18	Private affairs	5,000	3,000
30	Mr.Ali Ahmad GHS,Ballanwala	Jr.Clerk	16.06.2015	17.07.2015	32	Private affairs	1,780	1,899
31	Mst.TayybaShabbir, GGHS,NawanPind.	SST	21.01.2015	10.02.2015	21	Medical	5,000	3,500
32	Mst.TahiraKhanum GGES,JandoSahi	SST/HM	01.09.2014	31.10.2014	61	Private affairs	5,000	10,167
33	Mst.PakizaKiran GGHS,KotliBehram	SST	19.08.2014	16.11.2014	90	Maternity	5,000	15,000
34	Mst.Ume Amara GGHS,Marakival.	SST	25.10.2014	08.11.2014	15	Private affairs	5,000	2,500
35	Mst.TabayaKomal GGHS,Randhir	SST	16.01.2015	12.02.2015	28	Medical	5,000	4,667
36	Mst.FatimaBatool GGHS,Bhakreywali	SST	25.08.2014	22.11.2014	90	Maternity	5,000	15,000
37	Mst.Rozina Bashir GGHS,ModelDaska.	SST	11.08.2014	08.11.2014	90	Maternity	5,000	15,000
38	Mst.NaylaMushtaq GGHS,BhagatPur	SST	24.01.2015	06.02.2015	14	Medical	5,000	2,333
39	Mst.Gul Fatima GGHS,RasoolpurBhallian	SST	17.10.2014	14.01.2015	90	Maternity	5,000	15,000
40	Mst.Memona Bashir GGHSS,Model Town	SST	24.02.2015	24.05.2015	90	Maternity	5,000	15,000
41	Muhammad Amjad O/O AEO(M) MarkazDaska	Jr.Clerk	11.12.2014	31.12.2014	21	Private affairs	1,840	1,288
42	Mr.Javed Iqbal GHS,Bhopalwala	SSE	23.08.2014	22.09.2014	31	Medical	5,000	5,167
43	Mr.Jamshaid Iqbal GGHS,Bhagowal	Jr.Clerk	07.04.2015	30.04.2015	24	Private affairs	1,840	1,472
44	Mr.AltafHussain, O/O DEO(EE,M) Sialkot	Assistant	11.06.2015	30.06.2015	20	Private affairs	2,770	1,847
45	Mr.AhmadShakeel GGHS,Langeriali	Jr.Clerk	01.06.2015	15.07.2015	45	Private affairs	1,840	2,760
46	Muhammad Zulfqar Govt.MC.P/S,HajiPura	PST	16.01.2015	29.01.2015	14	Medical	2,770	1,293
47	Samina Noor Govt.MC.GES,MianaPura	Bulav i	13.11.2014	10.02.2015	90	Maternity	1,840	5,520
48	TahiraAkhtar Govt.MC.GES,Mori Gate.	PST	08.12.2014	18.12.2014	11	Medical	2,770	1,016
<b>Total</b>								<b>358,496</b>

**Dy DEO EE-M Sambrial**

S.No.	Name of Teacher	School Name	Period	Rate	Amount
1	MohsinShezad PST	G.E.S Sooraj	30	1860	1860



S.No.	Name of Teacher	School Name	Period	Rate	Amount
2	Nadia Ibrahim SESE	G.E.S Werowala	90	2856	8568
3	Farooq Ahmad Mushtaq	G.P.S Dogranwala	18	1860	1116
4	Gul-e-Nayab PST	G.P.S KotDinga	15	1860	930
5	M. Jameel PST	G.P.S More Sambr	23	1860	1426
6	NasirMehmood PST	G.P.S KotliNoona	21	1860	1302
7	Qamar Un Nisa PST	G.P.S Hadokay	90	1860	5580
8	Haji Muhamad PST	G.H.S Rohaila	28	1860	1736
9	Sidra Iram PST	G.P.S RasoolPur	90	1860	5580
10	Muhammad Ilyas PST	G.E.S Sooraj	11	1860	682
11	Mushtaq Ahmad PST	G.P.S Kolokay	24	1860	1488
12	SumairaGhulamHaidar PST	G.P.S Kholian	90	1860	5580
<b>Total</b>					<b>35848</b>

#### THQ Hospital Sambrial

S. No	Name	Designation	leave period	Monthly Rate of conveyance	Monthly Rate of HSRA	Amount
1	SafdarHussain	Dr	20 days	5000	15000	62000
2	SafdarHussain	Dr	31 days			
3	SafdarHussain	Dr	42 days			
4	DrSamina	Gyni	30 days	5000	12000	17000
5	NadraHussain	C.N	90 days	5000		15000
<b>Total</b>						<b>94000</b>

#### Dy DEO EE-W Sambrial

Officials/officers	<b>56,926</b>
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#### SMO RHC Satrah

S. No	Name	Designation	leave period	Monthly Rate of conveyance	Monthly Rate of HSRA	Amount
1	Aman ullah	CDCS	90 days	1785	1944	11,187
<b>Total</b>						<b>11,187</b>

#### Dy DEO EE-W Daska

Name of Teacher	Designation	School	Leave Period	Amount Recoverable
Mrs Shama Tabassum	PST	GGPS Younus Abad	19.01.15 to 01.02.15	873
Kishwer	SESE (Math)	GGES Mianwali Bangla	03.04.15 to 29.05.15	1496
Mehmood Ahmed	PST	GCMS Uddowar	12.01.15 to 04.02.15	1480
Samaira Mubarik	PST	-do-	20.10.14 to 17.01.15	5796
Hina Ashraf	SST	-do-	05.01.15 to 04.04.15	5796
Sobia Sharafat	ESE	GGPS Daska No.03	08.11.14 to 05.12.14 02.03.15 to 30.05.15	1900 5796
Zobia Zaman	ESE	-do-	21.01.14 to 17.02.15	1900
Naila Hanif	ESE	GCMS Sohawa	11.12.14 to 10.03.15	5796
Farhat Naseem	PST	GGES Uggo Chak	12.01.15 to 13.04.15	1932

Shabana Kousar	PET	GGES Jandu Sahi	16.08.14 29.08.14	to	1290
Tahira Khanum	SST	-do-	01.09.14 31.10.14	to	5712
Akasha Shabbir	SESE	-do-	14.03.15 31.03.15	to	1658
Bader-un Nisa	ESE	-do-	17.08.15 14.11.15	to	5796
Fehmida Rashid	SVT	-do-	13.05.15 26.05.15	to	1658
Tahira Khanum	SST	-do-	12.04.15 03.05.15	to	2094
Sadia Yaqoob	PST	-do-	15.04.15 28.04.15	to	902
Kishwer Shaheen	PTC	GGPS Dhadu Basra	11.01.15 31.01.15	to	1309
Saima Abbas	PST	GGPS Gaga	02.06.14 30.08.14 03.09.14 17.09.14	to to	5796 902
<b>Total</b>					<b>59882</b>

**EDO W&S**

Name of employee	Designation	Period of leave	C.A ecoverable
Faiz Ahmed	Sr clerk	10.11.14 to 7.2.15	5520
M Amjad Mali	Mali	4.5.15 to 31.7.15	3530
			9050

<b>Grand Total</b>	<b>2,044,865</b>
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**Annex-O**  
Para 1.2.3.13

**Non-recovery due to reduction of bitumen rate - Rs1.899 million**

Scheme	Contractor	Qty. of TST	Qty. of bitumen	Rate of bitumen at the time of tender	Rate of bitumen at the time of RE	Reduction of rate	Overpayment due to non reduction of rate (Rs)
Rehab. of road from Sialkot Pasrur road to Gunna Kalan via Rajkot Vinjal up to Bhagowal	Khalid Mehmood	52480 sft	15.946	88.58 kg	69.020 kg	Rs19.56	311,904
Rehab. of road from Moutra Badiana road section Peer Chak Bhopangi	M/s Sescon	50400 sft	18.06	88.58 kg	69.020 kg	Rs19.56	353,253
Constn. Of mettaled road from Rajpootan to Jhobian Habibabad chaka Atama Raam	M. Akbar	142000 sft	43.15	88.58 kg	69.020 kg	Rs19.56	844,014
Restoration of flood damages to road from Channi Gondal to Piranwala	Khalid Mehmood	65600 sft	19.93	88.58 kg	69.020 kg	Rs19.56	389,831
<b>TOTAL</b>							<b>1,899,002</b>

**Annex-P**  
**Para 1.2.4.15**

**Non-deduction of Conveyance Allowance due to official vehicle - Rs1.585 million**

**a) Deputy DEO (W-EE), Pasrur**

Name of officer	Vehicle No. allotted	Period	CA (P.M)	Total recovery (Rs)
	STF-5505	01-03-14 to 30-6-14	Rs5,000	20,000
Mst. Ghulam Sughra, DDEO	STF-5505 , STG-15-13	01-07-2014 to 30-11-2105	Rs5,000	85,000
<b>Total</b>				<b>105,000</b>

**b) DO (Health), Sialkot**

Total No of vaccinators	Rate of CA (Rs)	Amount recoverable (Rs)
146	2856	<b>993,880</b>

**c) DO (OFWM), Sialkot**

Sr. No	Name	Post Held	Vehicle No.	Period	Conveyance Allowance (Rs)	Amount (Rs)
01	Muhammad Riaz Ahmed	DO OFWM Sialkot	LEG-13-1749	01.03.2014 to 30.06.2014 01.07.2014 to 31.08.2015	2720 5000	80,880
02	Muhammad Akram	AA (OFWM) Sialkot & DDO (OFWM) Sialkot Add Charge	LHN-6981	01.03.2014 to 30.06.2014 01.07.2014 to 31.08.2015	2720 5000	80,880
03	Tanveer Cheema	AAE (OFWM) Sialkot	LHR-5598	01.03.2014 to 30.06.2014 01.07.2014 to 31.08.2015	2720 5000	80,880
04	Amir Shahzad	DDO OFWM Sialkot	LOR-4722	01.03.2014 to 30.06.2014 01.07.2014 to 28.02.2015	2720 5000	50,880
05	Muhammad Younas	DDO OFWM Sambrial	LWE-3329	01.03.2014 to 30.06.2014 01.07.2014 to 31.08.2015	2720 5000	80,880
06	Asghar Wahla Ali	DDO OFWM Pasrur	LHZ-1868	01.03.2014 to 30.06.2014 01.07.2014 to 09.02.2015	2720 5000	50,880
<b>Total</b>						<b>425,280</b>

**d) DCO, Sialkot**

01	Mr Abid Hussain DO(C)	<b>60,000</b>
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<b>Grand Total (Rs)</b>	<b>1,584,865</b>
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